

56177 [R2.1]

Ebisuzaki, M. and Co.

October 15th, 1942.

SUMMARYM. Ebisuzaki and Company

December 18th - Investigating Order

January 5th - Preliminary Report - Letter

April 27th - Liquidating Order

July 17th - Letter from Mr. McPherson to P.S. Ross and Sons, Vancouver, with regard to reimbursing Custodian for accounts paid.

August 26th - Letter from Mr. McPherson to P.S. Ross and Sons, Montreal, re accounts.

August 26th - Memorandum by Mr. McPherson re accounts

September 1st - Letter from P.S. Ross & Sons, Montreal, relative to accounts and report.

September 29th - Notice of Auction Sale.

ACCOUNTS

January	- Investigating	\$ 40.00
March	- Investigating	\$ 75.00
April	- Liquidating	\$200.00
May	- Liquidating	\$500.00
June	- Liquidating	\$150.00

\$915.00

\$575.00

PLEASE HAVE THIS PAGE ON TOP OF CORRESPONDENCE

MEMORANDUM FOR FILE #170 - M. Ebisuzaki and Company

Re: Cross References

See following files:

Enemy Interest

#109 - T. Matsuyama & Co. Ltd. - interest in property
#382 - Ebisuzaki, Masataro - Japan - shareholder
#

Evacuee Interest

#12144 - Ebisuzaki, Mrs. Hide -, shareholder
#6040 - Morishita, Teiji - shareholder

5078

File No. In. 170.

MEMORANDUM

November 4, 1949.

TO: File.

of Interview with Mr. McMaster today

FROM: Mr. F.G. Shears.

Re: M. Ebisuzaki & Company

Mr. McMaster advised that he had submitted the following proposition to all the creditors of this company with exception of those Japanese who were creditors and who had returned to Japan.

The proposition is that if any award is given, the amount of this award, less the expenses in connection with presenting the claim, should be divided 50-50 between Ebisuzaki and the creditors. Mr. McMaster advises that he had obtained the consent to this arrangement from the largest creditors, including Gault Bros., McKay, Smith & Blair and Kentairo Ebisuzaki.

Mr. McMaster was under the impression that the creditors in which we were interested were enemies. However, I pointed out that they were repatriates and that the Custodian would not make any specific arrangements on their behalf. I suggested that they might be contacted for their consent in the same manner as other creditors. Mr. McMaster did not decide to do this, but has agreed that as far as any award is concerned, his client would only expect to receive the half share of the award, less the expenses as indicated above, and that the other half will be distributed pro rata among all the creditors. Under this arrangement some sum will come to us for remittance through the usual channels to repatriates in Japan. This arrangement would appear to be equitable.

En 170
12144

November 28th, 1950

Mrs. Hide EBISUZAKI,
17 Lindsey Ave.,
Toronto, Ontario.

Dear Madam:

Re: M. Ebisuzaki Company

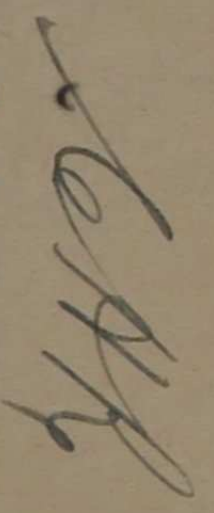
Replying to your letter of the 21st instant we wish to advise that all accounts owing to the above Company, that can be collected, have been settled, and all funds paid out to the creditors as dividends amounting to 59½ cents on the dollar.

There is little likelihood of collecting any additional accounts, and the affairs of the Company have been wound up by the Liquidator, and the account is now closed.

As requested we attach hereto a statement of collections and disbursements.

There are no funds on hand and we do not expect to receive any further credits for the Company account.

Yours truly,



C. H. Reed
Office of the Custodian

CHR:BK
Encls. 3

M. EBISUZAKI COMPANY

RECEIPTS

Balance 28th April, 1942

\$ 83.30

Receipts including Sale of
Merchandise and Accounts Receivable

11,394.63

\$ 11,477.93

DISBURSEMENTS

Disbursements including payments
to Creditors

\$ 8,559.84

Expenses

2,918.09

\$ 11,477.93

BALANCE

NIL

H. EBISUZAKI COMPANY

Statement showing Dividends paid to Creditors

	Amount of Claim	Amount Paid
<u>Secured claims</u>		
General Securities Ltd.	\$ 389.00	\$ 389.00
Scale shop	20.00	20.00
	<u>409.00</u>	<u>409.00</u>
<u>Preferred claims</u>		
Wages - store	373.62	373.62
- camp	1,364.23	1,364.23
Unemployment insurance	51.90	51.90
Workmen's compensation	5.00	5.00
	<u>1,794.75</u>	<u>1,794.75</u>
<u>Payments to creditors</u>		
Caulfield, Burns and Gibson Ltd.	108.75	64.69
M. Furuya Company Limited	8.18	4.74
Gault Bros. Limited	1,218.00	724.72
Wilne and Middleton Ltd.	26.63	15.84
Mackay, Smith and Blair	727.51	432.87
Wing Lee Limited	108.22	62.77
Parsons Brown and Co. Ltd.	19.52	11.63
B. Co. Telephone Co.	8.96	5.33
B. Co. Electric Railway Co.	8.12	4.83
Jones Tent and Awning Co. Ltd.	70.36	41.86
Tairiku Nippo Sha Limited	148.74	86.27
G. Ebata	584.45	347.75
Nimi Shokai	82.20	48.92
C. Wakabayashi	18.41	10.96
S. Eto	3,750.00	2,231.25
K. Ebisuzaki	1,256.67	747.71
S. Kato	1.76	1.04
Y. Suzuki	1,000.00	595.00
B. Taira	1,500.00	892.50
Maikawa Limited	<u>42.71</u>	<u>25.41</u>
	<u>\$ 10,689.19</u>	<u>\$ 6,356.09</u>

N. EBISUZAKI COMPANY

Payments collected on Accounts Receivable

<u>Name</u>	<u>Amount</u>
S. Uchida	\$ 6.70
Kojiro Ebisuzaki	22.12
Kentaro Ebisuzaki	10.08
Koriko Maeda	3.40
Conzo Sawayama	8.07
Tatsuzo Hatano	1.30
Masachi Watanabe	.30
Charlie Ohama	2.95
Shoichi Fukumoto	1.65
Tatsugoro Ikeda	28.34
Mrs. K. Shimizu	2.96
Yoichi Okuma	101.63
Masao Kobayakawa	3.50
T. Kubo	5.90
Raisuke Kinoshita	7.45
Tomizo Sato	29.73
K. Otani	6.03
Kamejiro Tsuji	25.45
Masao Ide	2.45
Yutchi Katakami	27.78
Mitsugi Araki	2.50
Shigeru Asada	18.02
Toshio Sawada	8.57
Shigeo Inouye	15.17
Mrs. Machi Miyahara	9.90
Sataro & Shotaro Matsumoto	25.84
Hitsuji Seki	56.13
Tsunetochi Ikeda	8.00
Masao Terakita	3.52
Akira Imakire	31.10
Tashiro Omoto	1.71
Naosuke Athoshi	1.17
Mrs. Masuzo Ebisuzaki	7.13
Tasaburo Ito	30.00
Noboru Korekiyo	1.70
Kumakichi Imamura	3.53
Sadayoshi Namba	18.43
Yasuke Sekine	10.14
Eiji Tashiro	85.78
Y. Matsuo	25.60
Kyonosuke Yamazaki	3.04
Gohichi Ogura	.88
Tachiro Taise	7.42
Kenichi Doi	4.61
Shigetaka Sasaki	5.67
Seiji Tashiro	24.67
Kazutchi Shinozawa	5.72
Yumeharu Heike	18.00
Estate of K. Matsumura	36.00
Teiji Morishita	124.49
	<hr/>
	\$ 892.23

CANADA

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO.

Victoria Bldg., 7 O'Connor St.,
Ottawa, Ontario
November 9, 1950

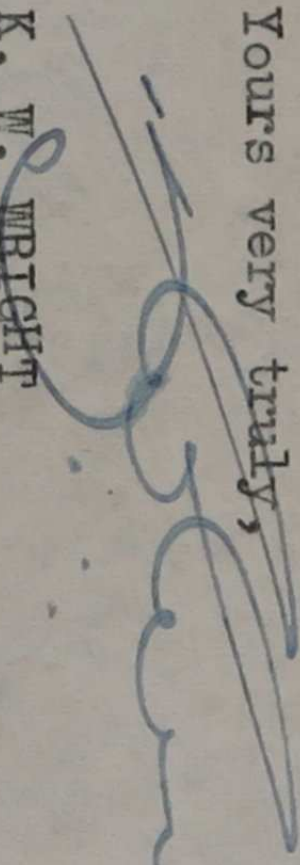
F. G. Shears, Esq.,
Director,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Re: M. Ebisuzaki Company

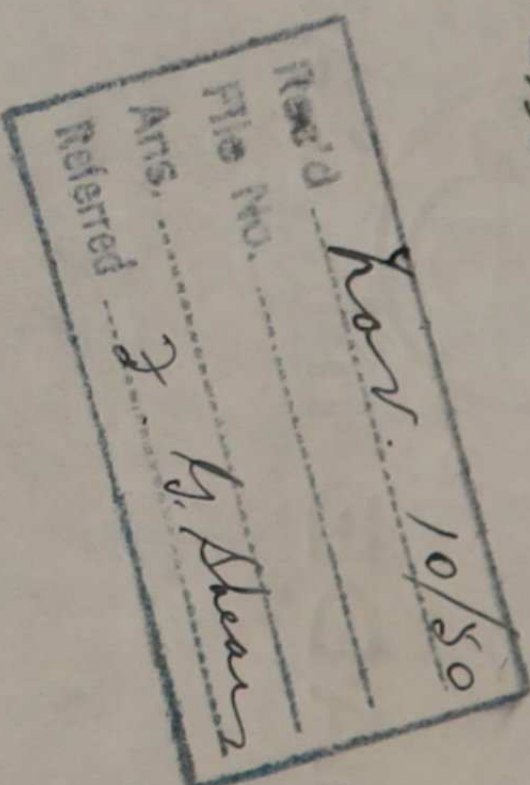
Dear Mr. Shears:

I acknowledge with thanks receipt of your communication
of the 21st ultimo enclosing P. S. Ross & Sons' report on the
Liquidation of the above Company, dated October 18th, 1950.

Yours very truly,


K. W. WRIGHT
CHIEF COUNSEL

KWW/JF



M. Ebisuzaki Company Limited

c/o Fredericck Field & Co.
411 Royal Bank Bldg., Vancouver, B.C.
Custodian of Enemy Property

x50

Final Dividend to Creditors

Oct. 17	G. Ebata	8.77
	Nimi Shokai	1.24
	C. Wakabayashi	.28
	S. Eto	56.25
	K. Ebisuzaki	18.85
	S. Kato	.02
	Y. Suzuki	15.00 ✓
	B. Taira	22.50
	Maikawa Limited	<u>.64</u>
		\$ 123.55

M. Ebisuzaki Company Limited
One Hundred Twenty-Three -----55/100

Sanjita Mabe Shira

11391

Oct 28/1943

Successor: Es. 11/170
Successor: Es. 11/170

Y. Estate 877 73293 ✓

New Market 1.24 710711 ✓

W. Market 28 74036 ✓

Y. Estate 26.25 73941 ✓

Y. Estate 18.85 712113 ✓

Y. Estate .02 711960 ✓

Y. Estate 15.00 72510 ✓

Y. Estate 22.50 71410 ✓

Y. Estate .64 713565 ✓

123.55

Sanita Mable

St. 6/28/1943. 11391 ✓

October 24th, 1950

Mr. Seiji TASHIRO,
192 Catherine St. S.,
Hamilton, Ontario.

Dear Sir:

Replying to your letter of the 21st instant regarding payment of your claim to the M. Ebisuzaki Company, it is unfortunate that you did not advise us that you had paid the \$24.67 to Mrs. Ebisuzaki until this late date. We wrote you March 9th, 1949 that this account was being paid and since that time all assets of the M. Ebisuzaki Company have been distributed to their creditors. We have no funds in our hands from which we could pay the above amount back to you.

We can only advise you to ask Mrs. Ebisuzaki to refund this money back to you.

Had Mrs. Ebisuzaki advised us that she had received this money we would have been able to adjust this matter.

Yours truly,

C. H. Reed
Office of the Custodian.

CHR:BK

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

SAINT JOHN N.B.

411 Royal Bank Building,
Vancouver, B. C.
20th October, 1950Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Rec'd	Oct. 20/50
File No.	
Ans.	
Referred	

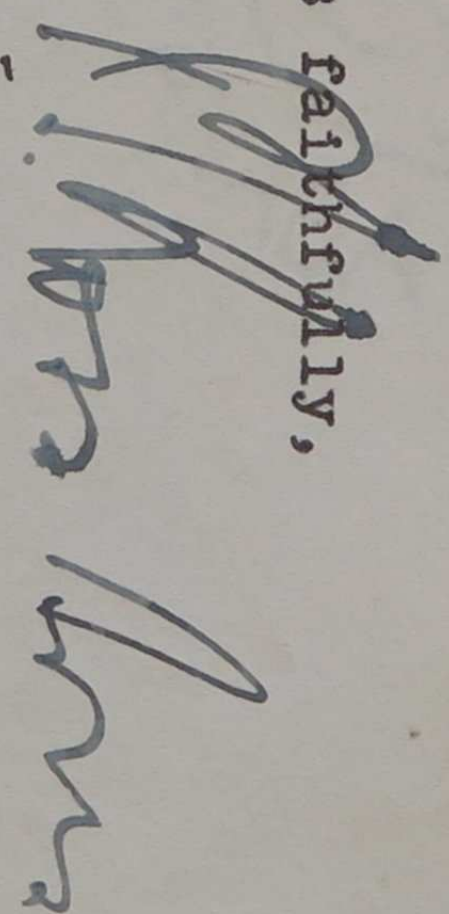
Attention: Mr. F. G. Shears

Dear Sir:

re: M. Ebisuzaki Company

We enclose herewith two copies of our report
on liquidation of the above mentioned company, as at
18th October, 1950.

Yours faithfully,



encl.

Attention: F. G. Shears

411 Royal Bank Building,
Vancouver, B.C.
20th October, 1950

Our File 295-143

Office of the Custodian,
506 Royal Bank Building,
Vancouver, B.C.

Attention: Mr. F. G. Shears

Dear Sirs:

Re: M. Ebisuzaki Company

In connection with the winding up
of this company we are forwarding under separate cover
the following records:

Accounts receivable Ledger - A
Accounts receivable Ledger - B
File of Auction records
Cash Book, commencing 2nd January, 1940
Cash Book, commencing 1st October, 1941
Day Book
Bills payable register
Journal
Cheque Book
Ledger

In order to complete our records would
you kindly acknowledge receipt.

Yours faithfully,

[Signature]
M. G. Shears

M. Ebisuzaki & Company
Accounts Receivable

Surname	Given Name	Registration No.	Address	Amount	"A" Accounts Paid	D m b
ARINOBU	Hatsuo		Hammond, B. C.	16.56		
ADACHI	Yoshio	04108	Clayburn, B. C.	27.72		
AIHOSHI			320 Main: 1646 Charles	1.17		
ABE	Shogoro		Coghlan, B. C.	6.50		
B.C. Fish Market			253 Powell Street, Vancouver	21.00		
BABA	Kohe		Salmon Bay, Toba Inlet	384.30		
BABA	Kohe		Camp, Toba Inlet	521.27		
BORE	Yosoya		427 Powell Street, Vancouver	5.43		
EBISUZAKI	E. Masuzo	13787	Haney, B. C.	7.13		
EBISUZAKI	Tsunetaro	04035	325 Jackson Ave., Vancouver	46.78		
FUKADA			Vancouver	22.84		
FUKUSHIGI	Moriichi	07990	Vancouver	16.50		
Fukushig			Vancouver	17.05		
GORYHO			Stave Falls, B. C.	2.00		
HEIKE	Tsunehara		Vancouver	18.00		
HAYAKAWA	S.		1701 W. Georgia, Vancouver	26.38		
HIROZAWA	Tsurue		271 Abbott St., Kelowna	34.38		
HAYASHI	C.	09711	Port Alice	40.41		
HATANAKA	D.		Allison Harbour	54.29		
IKEBUCHI	Jimmy		Stave Falls, B. C.	8.70		
IMAKIRI			Mission, B. C.	72.32		
ITO	Jinsaburo		Mission, B. C.	15.11		
INOUE	Yoshiki		Steelhead, B. C.	20.05		
ISHIKAWA	Zenichi	13589	Whonnock, B. C.	5.52		
INOUE	Shigeo		Mission, B. C.	15.17		
IKEDA	Takeichi		Port Alberni	55.29		
IKEDA	Seneyoshi	13543	Dewdney, B. C.	88.81		
IWAMOTO	Ryuichi		409 Alexander St. (Stave Falls)	56.42		
IKEDA	Tatsugoro		Wilson Creek, B. C.	28.34		
IDE	Kohiro		Dewdney, B. C.	206.00		
ICHIKAWA	Masuo		Englewood, B. C.	7.00		
IWAMOTO	Rinichi		Camp, Stave Falls, B. C.	792.50		
KIKA	J.		Port Haney	32.59		
KITAGAWA	K.		Stave Falls, B. C.	20.01		
KIMURA	Kikuchi		Mission, B. C.	62.17		
KAWAKAMI			620 Powell St., Vancouver	19.50		
KIMOTO	Harnuo		1941 Turner St.	4.50		
KINOSHITA	Rinsuki		"	7.45		
KINOSHITA	Zenichi		"	5.32		
BO	T.		Cordova St.	5.90		
GAMI	Yosichi		Wilson Creek, B. C.	5.90		
I			New Westminster, B. C.	27.78		
SA			Wilson Creek, B. C.	.80		
SHI	Y.		Hatzic, B. C.	27.23		
SAT	Kantaro		Stillwater, B. C.	130.32		
			Stillwater, B. C.	25.75		

28.3

5

7.

	"A" Accounts Paid	"B" Debtor ad- mits claim but unable to pay	"C" Debtor disputes claim	"D" Debtor not heard from	"E" Unable to Identify debtor
Amount					
16.56			27.72		
27.72					
1.17					
6.50					6.50
21.00					
uver 384.30		384.30			
521.27		521.27			
5.43			5.43		
7.13		7.13			
46.78		46.78			
22.84					22.84
16.50				16.50	
17.05					17.05
2.00					
18.00					
26.38					26.38
34.38					
40.41				40.41	
54.29					
8.70					
72.32					
15.11					15.11
20.05		20.05			
5.52				5.52	
15.17					
55.29					
88.81			88.81		
56.42					
28.34	28.34				
206.00					
7.00					
792.50					
32.59					32.59
20.01			20.01		
62.17					62.17
19.50					
4.50					
7.45	7.45				
5.32			5.32		
5.90	5.90				
27.78					
.80					
27.23					
130.32		130.32			27.23
25.75					

11s)

ceased)

Surname	Given Name	Registration No.	Address	Amount	Account
FSUMURA	Kensuke		Hammond, B. C.	36.00	
FSUO			Stave Falls, B. C.	1.00	
TSUMOTO	Setero		Clayburn, B. C.	44.87	
KI	Ichio		Haney, B. C.	32.64	
DORIKAWA	K.	10908	Wells Pass, B. C.	2.44	
TANI			Duncan, B. C.	32.90	
IRIMOTO	Ichinoske		Indian River, B. C.	42.35	
IRI	Tsunao		Stillwater, B. C.	27.82	
TURA	Ryuzo	09254	Cowichan Bay, B. C.	5.00	
IKAI	Yoshio		East Bella Bella, B. C.	147.34	
ITSUO	Yasuo		Haney, B. C.	25.60	
IVAZAKI	Seiji		Stillwater, B. C.	76.90	
FAKANO	Tsutomu	13650	Stave Falls, B. C.	1.85	
IMI	Shokai (Toragoro)		331 Powell St., Vancouver	131.46	
AGAMI	Mrs. Haruyo		423 Powell St., Vancouver	52.85	
IAKAMURA	Tanomoshi		Vancouver	35.00	
ISHIMOTO		12884	Aldergrove, B. C.	13.45	
NAKAMURA	H.		446 East Cordova, Vancouver	5.26	
NAKASHIMA	I.		Steelhead, B. C.	2.35	
NAKAWATASE			Steelhead, B. C.	2.35	
NISHIZAKE	Kenjiro		Stillwater, B. C.	429.74	
NISHI	Hatsutaro		Eburne, B. C.	213.79	
NAKATA CAMP			Woodfbre, B. C.	629.73	
OHTANI			Stave Falls, B. C.	6.03	
OKUMA	Yoshichi	13266	Mission, B. C.	101.63	
OGAWA			Vancouver	7.12	
OKUDA	Masuo		Pitt Meadows, B. C.	23.00	
OIKAWA	T.		New Westminster, B. C.	23.50	
OTO	Tomisaburo		Haney, B. C.	9.75	
OZAMOTO			Haney, B. C.	27.48	
SAKI	Hitsuji		Port Hammond, B. C.	94.00	
SAWAYAMA	Gonzo		Port Hammond, B. C.	8.07	
SAMESHIMA			Steelhead, B. C.	5.00	
SAWA	Uchihiro		Whonnock: Stave Falls, B. C.	14.45	
SHIKAZI	Y.		Steelhead, B. C.	3.85	
SHIKAZI COMPANY			Steelhead, B. C.	46.50	
SHIGEMATSU	Isumu	00743	268 Powell St., Vancouver	48.79	
SHIOMI	M.	03149	395 Powell St., Vancouver	21.18	
SUGIYAMA	Yoshi		Eburne, B. C.	41.85	
SHIN	Yasusuki		Wilson Creek, B. C.	11.70	
SUDA			Stave Falls, B. C.	13.63	
SHIMADA	Kenji		Wilson Creek, B. C.	14.49	
SAWADA	Toshio		Ruskin, B. C.	10.00	
SHIMIZU			Hatzic, B. C.	42.46	
SATO	Tomiji		Rivers Inlet, B. C.	29.73	

2/26/29

Amount	"A" Accounts Paid	"B" Debtor ad- mits claim but unable to pay	"C" Debtor disputes claim	"D" Debtor not heard from	"E" Unable to identify debtor
36.00					1.00
1.00					32.64
44.87					32.90
32.64			2.44		
2.44					
32.90					
42.35					
27.82			5.00		
5.00					
147.34					147.34
25.60					
76.90			1.85		76.90
1.85					
131.46			131.46		
52.85	Admits debt	36.25			
35.00				13.45	35.00
13.45					
5.26					
2.35					
2.35					
429.74					429.74
213.79					213.79
629.73					
6.03	6.03				
101.63	101.63				
7.12					7.12
23.00					
23.50					
9.75					9.75
27.48					
94.00					
8.07	8.07				
5.00					5.00
14.45					14.45
3.85					3.85
46.50					46.50
48.79		48.79			
21.18		21.18			
41.85					41.85
11.70					11.70
13.63					13.63
14.49					14.49
10.00					
42.46					42.46
29.73	29.73				

Surname	Given Name	Registration No.	Address	Amount	Account Paid
IGEMATSU	Zenosuke	07456	Alberni, B. C.	233.51	
O	Ansel		Stillwater, B. C.	50.98	
ARK	Sam		Stillwater, B. C.	46.67	
SEN	Harry		Stillwater, B.C.	18.96	
NAKA	Tom		New Westminster, B. C.	1.49	
IAMOTO	I.		Haney, B. C.	3.40	
IRAMOTO	Zenji	07420	Stillwater, B. C.	35.00	
INO	Tsugeo	06643	New Denver, B. C.	92.41	
ANO	Yasuo		Stillwater, B. C.	21.95	
EKINE	Mrs.		Hammond, B. C.	41.85	
OSHIDA			Mission, B. C.	.95	
ENDA			Mission, B. C.	1.20	
ASEGAWA			Mission, B. C.	1.38	
KEEDA	Chuta		Stave Falls, B. C.	2.20	
MORIYA	N. (?) if 13319)		Vancouver, B. C.	1.10	
SHIMIZU	Mrs. K.		Steelhead, B. C.	1.05	
FURUMOTO	Mrs.		Ucluelet, B. C.	2.96	
KAJI			Vancouver, B. C.	9.20	
TANIGUCHI			Stave Falls, B. C.	4.50	
TAKASHIMA				6.85	
POWELL BARBER			159 Powell St., Vancouver	1.50	
SHIMIZU	B.		Ucluelet, B. C.	2.25	
SASAKI	Shigetaka		Suzuki Confect'y, City	1.61	
MURAKAMI	M.		Kelowna, B. C.	13.30	
MASUKAWA				.54	
UPTOWN COFFEE BAR (Dick Sato)			Vancouver, B. C.	2.50	
NISHIZAWA			"	2.50	
FUJIBAYASHI			Vancouver, B. C.	1.20	
WADA	Kazuo	13467	Dewdney, B. C.	10.00	
CHIBA	K.		Hammond, B. C.	3.00	
SUZUKI	Mrs. Y.		Hastings Park	10.00	
TAKAHASHI	Tatsu		Hammond, B. C.	31.62	
Tashiro	Eiji		Mission, B. C.	17.34	
TANIGUCHI	K.		Steelhead, B. C.	158.07	
TSUJI	Kenjiro		Mission, B. C.	13.56	
TABONE	T.	13637	Mission, B. C.	25.45	
TASHIRO	Shigeji	06243	Mission, B. C.	83.94	
TANKIAWA			Mission, B. C.	24.67	
TAKEMOTO	Yuriko		Vancouver, B. C.	6.78	
TABONE	T.		Vancouver, B. C.	9.04	
ITO	Y.		Mission, B. C.	100.00	
TABUCHI	Kenji		Mission, B. C.	30.00	
TAISE	Hatchiro		Vancouver, B. C.	44.08	
TABA		13790	Mission, B. C.	30.30	
			666 Alexander St., City	12.48	

Amount	"A" Accounts paid	"B" Debtor ad- mits claim but unable to pay	"C" Debtor disputes claim	"D" Debtor not heard from	"E" Unable to identify debtor
233.51			233.51		
50.98					
46.67					
18.96					
1.49					1.49
3.40					3.40
35.00					35.00
92.41			21.95	92.41	
21.95					
41.85					
.95					.95
1.20					1.20
1.38					1.38
2.20					2.20
1.10					
1.05				1.05	
2.96	2.96				
9.20					9.20
4.50					4.50
6.85					6.85
1.50					1.50
2.25					
1.61					1.61
13.30					
.54					.54
2.50			2.50		
2.50			2.50		
1.20					1.20
10.00					10.00
3.00			3.00		
10.00					
31.62					31.62
17.34					17.34
158.07					
13.56					13.56
25.45	25.45				
83.94		83.94			
24.67		24.67			
6.78					6.78
9.04					9.04
100.00		100.00			
30.00					
44.08					44.08
30.30		30.30			
12.48					12.48

Surname	Given Name	Registration No	Address	Amount
BOONE CAMP				
FEISHI	Tatsukichi		Whonock, B. C.	18.76
NIGUCHI CAMP			Lake Cowichan, B. C.	90.00
buchi	Yoshitaro		Stillwater, B. C.	782.36
ETSU	K.		Stave Falls, B. C.	6.43
HEIDA STATIONERS			Mission, B. C.	38.50
ENO	Umekichi		2798 Yale St. City	53.19
TENAKA	C.		Stillwater, B. C.	17.82
TENAKA	J.		Woodfibre, B. C.	8.84
TENO	Umekichi		Woodfibre, B. C.	245.05
AMAUWA			Powell River, B. C.	203.20
ANOSHITA	T.		Hammond, B. C.	23.26
UCHI	Tatsusuki		Mission, B. C.	19.89
OSHIZAKI	Yoshi		Steelhead, B. C.	32.25
AMAMOTO	S.		Dewdney, B. C.	38.91
COREKIYO			Celtic Cannery	5.95
KATO			Woodfibre, B. C.	1.70
YAMASHIRO			Woodfibre, B. C.	.70
FUJIMURA	Taichiro	09016	Woodfibre, B. C.	2.75
FUKUMOTO	Shoritu		Woodfibre, B. C.	2.00
HAYASHI	Zenichiro		Woodfibre, B. C.	1.65
IDE	Masao		Woodfibre, B. C.	1.45
ITO	E.		Woodfibre, B. C.	2.45
IKENO	Zerry		Woodfibre, B. C.	3.95
KITAGUCHI	T.		Woodfibre, B. C.	3.79
KAWANO	E.		Woodfibre, B. C.	1.75
MORINO	Y.		Woodfibre, B. C.	.65
NAKANO	Takeo		Woodfibre, B. C.	4.40
NANBA	S.		Woodfibre, B. C.	2.16
NAGANO	Saburo	09504	Woodfibre, B. C.	35.94
OHAMA	Charlie		Woodfibre, B. C.	8.95
OKABE	S.		Woodfibre, B. C.	2.95
OMOTO	Tahiro		Woodfibre, B. C.	2.00
OMORI	Tatsuo		Woodfibre, B. C.	14.35
SHIN	Masaru		Woodfibre, B. C.	4.00
SUYAMA			Woodfibre, B. C.	5.35
SATO	Tomitaro		Woodfibre, B. C.	5.30
SHINOHARA			Woodfibre, B. C.	2.95
SHIMAMURA			Woodfibre, B. C.	7.00
TAKEDA	Mrs.		Woodfibre, B. C.	2.80
TAKAO	M.		Woodfibre, B. C.	.43
TERANISHI	Crutaro	01768	Woodfibre, B. C.	4.45
WATANABE			Woodfibre, B. C.	1.60
YOSHIMOTO	Chojiro	04782	Woodfibre, B. C.	.35
YANO	Hisashi	08868	Woodfibre, B. C.	6.25
			Woodfibre, B. C.	1.84

"A" Accounts paid	"B" Debtor ad- mits claim but unable to pay	"C" Debtor disputes claim	"D" Debtor not heard from	"E" Unable to identify debtor
-------------------------	---	------------------------------------	---------------------------------	--

18.76
90.00
782.36

38.50
6.70 (Less: \$46.49 Contra Account)

8.84

23.26
19.89
32.25

5.95

2.00
1.65

3.95
3.79

4.40

8.95
2.95

5.35

5.30
2.95
7.00
2.80

1.60

.35

6.25
1.84

4.45
1.60
.35
6.25
1.84

Surname	Given Name	Registration No.	Address	Amount	Accounts Paid	Debit
TERAKITA	Masao		Coombs, B. C.	1.55		
TERADA	T.		Mayo, B. C.	.40		
TOYOTA	Tatsugoro		Chemainus, B. C.	.62		
TOYOTA	S.		Coombs, B. C.	1.84		
TOYOTA	Tatsugoro		Chemainus, B. C.	1.05		
TOYOTA	Tatsugoro		Chemainus, B. C.	2.58		
TOYOTA	Tatsugoro		Coombs, B. C.	4.75		
TOYOTA	Tatsugoro		Coombs, B. C.	3.45		
TOYOTA	Tatsugoro		Nanoose Bay, B. C.	1.75		
TOYOTA	Tatsugoro		Duncan, B. C.	1.45		
TOYOTA	Tatsugoro		Mayo, B. C.	1.00		
TOYOTA	Tatsugoro		Duncan, B. C.	5.36		
TOYOTA	Tatsugoro		Coombs, B. C.	2.50		
TOYOTA	Tatsugoro		Red Gap, B. C.	2.35		
TOYOTA	Tatsugoro		Duncan, B. C.	2.50		
TOYOTA	Tatsugoro		Cumberland, B. C.	18.02		
TOYOTA	Tatsugoro		Chemainus, B. C.	6.45		
TOYOTA	Tatsugoro		Coombs, B. C.	64.93		
TOYOTA	Tatsugoro		Duncan, B. C.	1.30		
TOYOTA	Tatsugoro		Chemainus, B. C.	12.10		
TOYOTA	Tatsugoro		Duncan, B. C.	87.93		
TOYOTA	Tatsugoro		Poldi, B. C.	27.20		
TOYOTA	Tatsugoro		Poldi, B. C.	27.24		
TOYOTA	Tatsugoro		Duncan, B. C.	66.71		
TOYOTA	Tatsugoro		Coombs, B. C.	51.77		
TOYOTA	Tatsugoro		Shawinigan Falls, B. C.	1.81		
TOYOTA	Tatsugoro		Shawinigan Falls, B. C.	114.93		
TOYOTA	Tatsugoro		Chemainus, B. C.	.95		
TOYOTA	Tatsugoro		Sooke Lake, B. C.	3.30		
TOYOTA	Tatsugoro		Duncan, B. C.	1.45		
TOYOTA	Tatsugoro		Poldi, B. C.	4.95		
TOYOTA	Tatsugoro		Poldi, B. C.	.88		
TOYOTA	Tatsugoro		Nanaimo, B. C.	114.14		
TOYOTA	Tatsugoro		Nanaimo, B. C.	5.25		
TOYOTA	Tatsugoro		Sooke Lake, B. C.	6.00		
TOYOTA	Tatsugoro		Sooke Lake, B. C.	14.25		
TOYOTA	Tatsugoro		Nanaimo, B. C.	21.76		
TOYOTA	Tatsugoro		Chemainus, B. C.	4.85		
TOYOTA	Tatsugoro		Poldi, B. C.	1.93		
TOYOTA	Tatsugoro		Mayo Poldi, B. C.	46.65		
TOYOTA	Tatsugoro		Poldi, B. C.	5.00		
TOYOTA	Tatsugoro		Duncan, B. C.	218.72		
TOYOTA	Tatsugoro		Duncan, B. C.	261.18		
TOYOTA	Tatsugoro		Cumberland, B. C.	6.68		
TOYOTA	Tatsugoro		Coombs, B. C.	3.52		

"A" Accounts paid	"B" Debtor ad- mits claim but unable to pay	"C" Debtor disputes claim	"D" Debtor not heard from	"E" Unable to identify Debtor
			1.05	1.55
				.40
				.62
				4.75
				3.45
				1.75
		5.36		1.00
				2.50
				2.35
	18.02			
1.30				
	87.93	27.20		27.24
	66.71			
	51.77			
				.95
				3.30
				1.45
				4.95
		114.14		5.25
		21.76		14.25
				4.85
				46.65
				218.72
				261.18
				6.68

Surname	Given Name	Registration No.	Address	Amount	Accounts Paid
ESHIMA	E.		Coombs, B. C.	14.00	
IVAMA	T.		Nanaimo, B. C.	13.80	
KABAYASHI	Masaji		Duncan, B. C.	4.45	
terabe			Duncan, B. C.	.30	
SHIDA	Sam		Nanaimo, B. C.	2.55	
SHINO			Poldi, B. C.	10.73	
NENURA			Duncan, B. C.	1.60	
MANURA			Coombs, B. C.	1.95	
YSTON	Bukkyokai		Cumberland, B. C.	1.05	
MI	Kenichiro	06195	Cumberland, B. C.	4.61	
BEAYASHI	G.		Cumberland, B. C.	35.36	
BEAYAKAWA	Masao		Cumberland, B. C.	3.50	
PHARA	M.		Cumberland, B. C.	9.90	
NIZAKI	Kenjiro		Cumberland, B. C.	30.00	
ASEGAWA			Britannia Beach, B. C.	2.93	
ANAGIKAWA			Britannia Beach, B. C.	1.60	
AMASAKI	Kojiro		Britannia Beach, B. C.	5.20	
BISUZAKI	Kentaro		Employee of firm	22.12	
BISUZAKI	Nora		Employee of firm	10.08	
MAEDA			Employee of firm	3.40	
MURUYAMA	Mitsugoro	10218	Employee of firm	94.54	

"A" Accounts Paid	"B" Debtor ad- mits claim but unable to pay	"C" Debtor disputes Claim	"D" Debtor not heard from	"E" Unable to Identify Debtor
.30		14.00 445		13.80
				2.55
				10.73
				1.60
				1.95
	4.61			35.36
3.50				
				1.60
22.12				
10.08				
3.40				
	94.54			

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE

PLEASE REFER
TO
FILE NO. J-13

Victoria Building,
7 O'Connor Street,
Ottawa, Ontario.

October 5th, 1950.

F. G. Shears, Esq.,
Director,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B.C.

Rec'd	<u>Oct 6/50</u>
File No.	_____
Ans.	_____
Referred	<u>F. G. Shears</u>

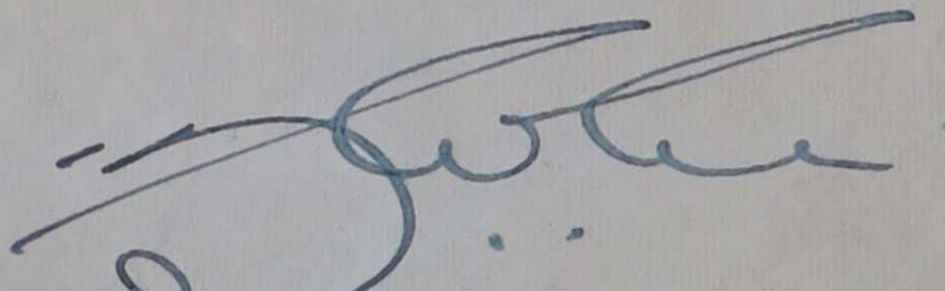
Dear Mr. Shears:

Re: Ebisuzaki Company Ltd.

I have for acknowledgment your communication of the 2nd instant, enclosing copies of Affidavits of Teiji Morishita and Kentaro Ebisuzaki together with your letter of September 25th and Mr. Sheppard's reply of September 30th, 1950.

It will be in order for you to act in accord with Mr. Sheppard's opinion and I wish that you would instruct Messrs. P. S. Ross & Sons accordingly.

Yours very truly,


K. W. Wright,
Chief Counsel.

E/170
5078

October 3, 1950.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company
Teiji Morishita

You will note from enclosed copy of letter to Mr. Wright that we have now received an opinion from Mr. Sheppard in regard to this matter, and as soon as I have a reply from Mr. Wright, you will be advised.

Mr. Sheppard suggests that it would be in order for the Custodian to accept the declarations.

Yours very truly,

F. G. Shears,
Director.

FGS/GN
Encl.

LOCKE, GUILD, LANE, SHEPPARD & YULE

Barristers & Solicitors

703 Rogers Building,

Vancouver, B. C.

September 30th, 1950.

Office of the Custodian,
506 Royal Bank Bldg.,
675 West Hastings Street,
VANCOUVER, B. C.

C
O
P
Y

Dear Sir:-

Re: Teiji Morishita and Mr.
Ebisuzaki, File No. 5078 and
E.170.

In this matter the nephew made claim to the Custodian for a \$1000.00 which he claims he lent to his uncle, Morishita, in 1936 on a promissory note. However, when the nephew made claim in 1948 he purported to send the original note in English, and although dated 1946 it was on the same paper as that on which he wrote his letter in 1948. The question is not one of law but of fact, and the sole question is whether this claim should be believed. Being a question of fact there is no principle to which we can resort for an answer. However for what they are worth my views are as follows :-

The claimant nephew has since offered the explanation that from 1936 he held the original note in Japanese and for the purpose of the Custodian he made out the note in English, in 1948, and had his uncle sign it, hence that is the reason for the note being on the same paper as the letter he wrote. As the claim has a proper basis for suspicion then the parties should have produced some corroborative evidence, such as a Bank Account showing that the nephew had these sums, and the cheques making payment, but none of these have been offered; the promissory note of 1936 is not produced and the nephew says he destroyed it when he obtained the one in 1948. In place of this corroborative evidence you are offered two declarations, one by the claimant nephew and one by the uncle. While the transaction is still suspicious yet it is of a type that could occur between Orientals and in the same family. The basis for suspicion, the similarity of the note of 1936 and the letter of 1948 has been explained. As there now appears no further suspicion we would accept the declarations and pay the claimant the amount requested.

Yours truly,

LOCKE GUILD LANE SHEPPARD & YULE,

Per:

FAS/EB

September 25, 1950.

Messrs. Locke, Guild, Lane, Sheppard & Yule,
Barristers & Solicitors,
703 Rogers Building,
470 Granville St.,
Vancouver, B. C.

Dear Sirs:

Attention, Mr. F. A. Sheppard, K.C.

Re: Teiji Morishita and M. Ebisuzaki

You have previously given us advice in regard to this matter. Certain affidavits have now been received, and it will be appreciated if you will give us your written opinion as to the disposition of the funds we have on hand.

For your convenience, the following will outline the circumstances:

Our letter written to Mr. Wright reads as follows:

"The Ebisuzaki Company is a partnership consisting of -

Masataro Ebisuzaki,	Enemy - 25%
Mrs. Hide Ebisuzaki	(wife of above) Evacuee - 50%
Teiji Morishita	Evacuee 25%

"Teiji Morishita is the only partner with funds, and we have on hand the sum of \$1124.49.

"Morishita claims that he borrowed \$1000.00 from his nephew Kentaro Ebisuzaki, and under date of 26th August 1948 we received a letter from Kintaro claiming the \$1000.00 and giving the same story as written by Morishita. Kentaro Ebisuzaki supported this contention by forwarding us a note signed by his uncle, Morishita, purporting to be signed on September 15, 1936. We wrote to Kentaro Ebisuzaki, pointing out that the note was typed on the same bond paper as used by Kentaro in his letter to us written in 1948, our letter reading as follows:

"You state in that letter that you are enclosing the original note signed by your uncle, Mr. Teiji Morishita. This note purports to be signed on September 15, 1936. We notice however, that it is typed on the same bond paper as used by yourself in your letter to us of September 15th, 1948. It appears to us therefore, very unlikely that the document you sent was actually signed in 1936, and

that it has only recently been typed and signed. As such, it would in itself provide very little evidence in support of the loans it is claimed were made over twelve years ago."

"The reply received from Kentaro Ebisuzaki was as follows:

"This note my uncle, Mr. Teiji MORISHITA, gave me was written and signed in Japanese. Before I sent you the note, I translated the note into English and had it signed by my uncle. When I obtained the note in English, I saw no necessity in keeping the note in Japanese and destroyed it."

"Mr. Sheppard has advised us that -

"Under that rule the partnership assets would be applied first in payment of the partnership liabilities, any surplus would be allotted namely to the individual partners and the amount allotted to each partner would then be available to pay the separate creditors of such partner. Similarly the separate property of a partner, that is the property not in the partnership would be applied first in payment of the separate debts of that partner, and any surplus could then be incorporated into the partnership assets for payment to the partnership creditors."

"The question is therefore whether we will admit Morishita's personal indebtedness, in which case there would be no money for the partnership liabilities."

Mr. Wright replied -

"The evidence before you is insufficient therefore Morishita should file an affidavit disclosing all the details, and he should secure a further affidavit from the creditor in support of his claim."

"Mr. Sheppard has furnished you with a general outline of the law rather than an opinion on this case. My thought is that when you receive the material above referred to the matter should be placed before him again with request that he advise the Custodian as to proper disposition. When you receive Mr. Sheppard's written opinion kindly submit a new report, in duplicate, with your recommendation. This report should be complete in itself in order that I may present it to the Custodian for final decision."

We wrote to Morishita and to Ebisuzaki as follows:

"We are holding \$1124.49 to the credit of your account. We have a further request from the Liquidator of Ebisuzaki & Company to pay this amount to him in order to contribute to the deficiency of funds required to pay creditors of the partnership.

"We are aware that you claim to have borrowed \$1000.00 from your nephew, Kentaro Ebisuzaki and that this amount should be paid to him rather than being applied to payment of partnership debts.

"We have pointed out to Mr. Kentaro Ebisuzaki that it was evident that the note which he sent to us purporting to support this loan, while being dated Sept. 15th, 1936, had only recently been typed and signed, and the explanation given was that having obtained a note in English, the original note written in Japanese had been destroyed. It is difficult to understand why, after keeping a note for over twelve years, it was destroyed just at the time when its evidence would have been of value.

"In referring this matter to Ottawa, they agree that the evidence before us is insufficient and suggest that if the facts are as have been previously indicated by yourself and Mr. Kentaro Ebisuzaki, that an affidavit disclosing all the details concerning this loan should be made by yourself, and a further affidavit from Mr. Kentaro Ebisuzaki in support of his claim.

"If this is done and you are prepared to swear to these affidavits in a legal manner, we will then submit the documents to our solicitor for his opinion as to whether the \$1000.00 should be paid to Mr. Kentaro Ebisuzaki or to the Liquidator of the partnership.

"This matter must be attended to promptly so that a final decision can be given by the Custodian."

The enclosed Affidavits have now been received, and these, you will note from Mr. Wright's letter, are to be forwarded to Ottawa, together with your written opinion.

It would be appreciated if you will let us have this.

Yours truly,

F. G. Shears,
Director.

FGS/GN
Encls.

5078
Enemy 170

September 11, 1950.

Lucien C. Kurata, Esq.,
Barrister and Solicitor,
1 Adelaide St. East,
Toronto, Ont.

Dear Sir:

Re: M. Ebisuzaki & Co. and
Teiji Morishita

Replying to yours of the 7th instant. Any representations which Mr. Kentaro Ebisuzaki and Mr. Teiji Morishita are prepared to make in regard to the loan of \$1000.00 should be made by Statutory Declarations, properly executed and sworn before a Commissioner or Notary Public.

Yours truly,

F. G. Shears,
Director.

FGS/GN

LUCIEN C. KURATA, B.A., Sc.

Barrister and Solicitor,
Notary Public

1 ADELAIDE ST. EAST
TORONTO

TELEPHONES:
OFFICE - EL. 5259
EL. 5250
RESIDENCE - LY. 3427

September 7, 1950

VIA AIR MAIL

Dept. of Secretary of State,
Office of Custodian,
Japanese Evacuation Section,
506 Royal Bank Blvd.,
Hastings & Granville,
Vancouver, B.C.

Rec'd	<i>Sept. 8</i>
File No.	<i>E/170</i>
Ans.	
Referred	<i>F. G. Shears</i>

Att. Mr. F.G. Shears

Dear Sirs: Re Enemy 170 5078
 M. Ebisuzaki & Co.

You request affidavit, in your letter of August 31, 1950 to Mr. K. Ebisuzaki. Would you kindly advise whether you wish affidavit or statutory declaration as a statutory declaration is usual in these circumstances, and is of the same force and effect as an affidavit by virtue of the Canada Evidence Act. I shall prepare which ever is required upon notification by you.

Yours very truly,

L.C. Kurata

LCK:NJD

August 31, 1950.

Mr. Teiji MORISHITA,
Slocan City, B. C.

Dear Sir:-

Re: M. Ebisuzaki & Company

We are holding \$1124.49 to the credit of your account. We have a further request from the Liquidator of Ebisuzaki & Company to pay this amount to him in order to contribute to the deficiency of funds required to pay creditors of the partnership.

We are aware that you claim to have borrowed \$1000.00 from your nephew, Kentaro Ebisuzaki and that this amount should be paid to him rather than being applied to payment of partnership debts.

We have pointed out to Mr. Kentaro Ebisuzaki that it was evident that the note which he sent to us purporting to support this loan, while being dated Sept. 15th, 1936, had only recently been typed and signed, and the explanation given was that having obtained a note in English, the original note written in Japanese had been destroyed. It is difficult to understand why, after keeping a note for over twelve years, it was destroyed just at the time when its evidence would have been of value.

In referring this matter to Ottawa, they agree that the evidence before us is insufficient and suggest that if the facts are as have been previously indicated by yourself and Mr. Kentaro Ebisuzaki, that an affidavit disclosing all the details concerning this loan should be made by yourself, and a further affidavit from Mr. Kentaro Ebisuzaki in support of his claim.

If this is done and you are prepared to swear to these affidavits in a legal manner, we will then submit the documents to our solicitor for his opinion as to whether the \$1000.00 should be paid to Mr. Kentaro Ebisuzaki or to the Liquidator of the partnership.

This matter must be attended to promptly so that a final decision can be given by the Custodian.

Yours truly,

F. G. Shears,
Director.

FGS/GN

E.C. - Kentaro Ebisuzaki.

506 Royal Bank Bldg.,
Vancouver, B. C.,

July 10, 1950.

En. 170.

K. W. Wright, Esq., K.C.,
Chief Counsel,
Office of the Custodian,
Victoria Building,
7 O'Connor St.,
Ottawa, Ont.

Dear Mr. Wright:

Re: M. Ebisuzaki & Company

The decision regarding the following is I think, a matter of policy, and your advice would be appreciated at your convenience.

P. S. Ross & Sons have written -

"As you will recall we filed a claim against the assets of Mr. Teiji Morishita, a partner in this organization, and we feel that the disposition of our claim against Morishita should be made before we attempt to distribute the assets now in our hands."

The Ebisuzaki Company is a partnership consisting of -

Masataro Ebisuzaki,	Enemy - 25%
Mrs. Hide Ebisuzaki	(wife of above) Evacuee - 50%
Teiji Morishita	Evacuee- 25%

Teiji Morishita is the only partner with funds, and we have on hand the sum of \$1124.49.

Morishita claims that he borrowed \$1000.00 from his nephew Kentaro Ebisuzaki, and under date of 26th August 1948 we received a letter from Kintaro claiming the \$1000.00 and giving the same story as written by Morishita. Kentaro Ebisuzaki supported this contention by forwarding us a note signed by his uncle, Morishita, purporting to be signed on

September 15, 1936. We wrote to Kentaro Ebisuzaki, pointing out that the note was typed on the same bond paper as used by Kentaro in his letter to us written in 1948, our letter reading as follows:

"You state in that letter that you are enclosing the original note signed by your uncle, Mr. Teiji Morishita. This note purports to be signed on September 15, 1936. We notice however, that it is typed on the same bond paper as used by yourself in your letter to us of September 15th, 1948. It appears to us therefore, very unlikely that the document you sent was actually signed in 1936, and that it has only recently been typed and signed. As such, it would in itself provide very little evidence in support of the loans it is claimed were made over twelve years ago."

The reply received from Kentaro Ebisuzaki was as follows:

"This note my uncle, Mr. Teiji MORISHITA, gave me was written and signed in Japanese. Before I sent you the note, I translated the note into English and had it signed by my uncle. When I obtained the note in English, I saw no necessity in keeping the note in Japanese and destroyed it."

Mr. Sheppard has advised us that -

"Under that rule the partnership assets would be applied first in payment of the partnership liabilities, any surplus would be allotted namely to the individual partners and the amount allotted to each partner would then be available to pay the separate creditors of such partner. Similarly the separate property of a partner, that is the property not in the partnership would be applied first in payment of the separate debts of that partner, and any surplus could then be incorporated into the partnership assets for payment to the partnership creditors."

- 3 -

The question is therefore whether we will admit Morishita's personal indebtedness, in which case there would be no money for the partnership liabilities.

Yours very truly,

F. G. Shears,
Director.

FGS/GN

April 17, 1950.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Dear Mr. Field:

Re: M. EBISUZAKI & Company

We wrote to you on January 5th indicating that there was a possibility of Mr. R. J. McMaster proceeding with a presentation of a claim before Mr. Justice Henry Bird. However, it would appear that Mr. McMaster has decided not to do this as the Claims Commission hearings are now complete.

You may therefore feel in a position to dispose of this estate without further delay.

Yours very truly,

F. G. Shears,
Director.

FGS/GN

January 5, 1950.

Messrs. P.S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Attention, Mr. C.S. Nicholl

Re: M. Ebisuzaki Company

Replying to your letter of the 30th ultimo in connection with the above.

In regard to the account of the Robert McNair Shingle Company Limited, in view of your report in connection with this matter, we concur in your opinion that there would be very little possibility of securing further moneys from this source. The situation would not appear to warrant any legal steps being taken and we are agreeable to this matter being considered closed.

In regard to further consideration being given to creditors, we would like this to be held in abeyance for a while. Mr. R.J. McMaster, acting on behalf of the Ebisuzaki Company, asked permission from the Commissioner on June 22nd last, to stand over the consideration of a possible claim, and this was granted by Mr. Justice Henry Bird. Mr. McMaster is aware that if a claim is considered by the Commissioner and any award given, there are still accounts due to creditors which would have to be taken into account. I do not want to raise this issue at the moment with Mr. McMaster, and unless some action is taken in the meantime, I am bringing forward our file for review in two months' time and will then advise you further.

Yours very truly,

F.G. Shears,
Director.

FGS/GN

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS
MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER
SAINT JOHN, N.B.411 Royal Bank Bldg.,
Vancouver, B. C.
30th December, 1949.

Rec'd	Jan. 3
File No.	
Ans.	
Referred	Shears

Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.Attention: Mr. F. G. Shears

Dear Sir:

Re: M. Ebisuzaki Company

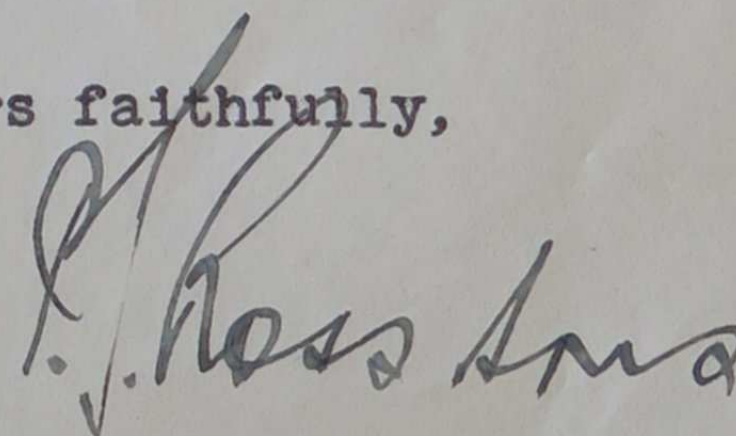
Under date of 9th September, 1946, we reported to you on this company and recommended that you peruse the correspondence file relative to the account of the Robert McNair Shingle Company Limited.

Since that time we have also had correspondence with your office relative to the liability of Teiji Morishita to contribute to the deficiency of funds required to pay the creditors of the partnership. We understand this has been referred to Ottawa.

As we are anxious to dispose of this estate, would you be good enough to review your files and advise whether you consider there is anything more to be done at this time.

For your information, we are holding \$95.64 belonging to the company.

Yours faithfully,



August 9, 1949.

Messrs. P. S. Ross & Sons,
Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki & Co. vs. Muneharu HEIKE - \$18.00

Enclosed is Custodian cheque for the sum of \$18.00 in full settlement of the acknowledged indebtedness of Mr. Muneharu Heike to the M. Ebisuzaki & Co.

This account is shown in the Accounts Receivable of M. Ebisuzaki & Co. under the name Tsunehara Heike.

Kindly acknowledge receipt of the enclosed cheque.

Yours truly,

F. Matheson,
Office of the Custodian.

/FM
Enclosure

5534

9th March, 1949.

Messrs. P.S. Ross & Sons,
Chartered Accountants,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki Co.
Seiji TASHIRO - Regn. No. 06243

We enclose herewith Custodian cheque for the sum of
\$24.67, in full settlement of your claim on behalf of M.
Ebisuzaki Co. against the above named Japanese.

Please acknowledge receipt.

Yours truly,

Office of the Custodian.

HA
Encl.

5078
En 170

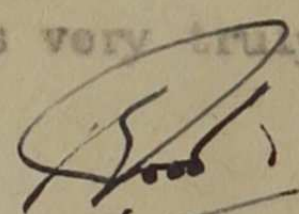
January 22nd, 1949

Locke, Guild, Lane, Sheppard & Yule,
Barristers and Solicitors,
703 Rogers Building,
Vancouver, B. C.

Dear Sirs:

We enclose herewith Custodian cheque in
the amount of \$5.00 covering legal services rendered in
connection with debt re T. G. Morishita and M. Ebisuzaki
and Company.

Yours very truly,



B. Good
Comptroller

BG:BK
Encl.

5078
E/170

January 4, 1949.

Mr. Kentaro Ebisuzaki,
28 Draper St.,
Toronto, Ont.

Dear Sir:

Re: Teiji MORISHITA and
M. Ebisuzaki & Co.

Your letter of December 16, 1948 addressed to
Mr. B. Good has been brought to my attention.

You state in that letter that you are enclosing
the original note signed by your uncle, Mr. Teiji Morishita.
This note purports to be signed on September 15, 1936. We
notice however, that it is typed on the same bond paper as
used by yourself in your letter to us of September 15th, 1948.
It appears to us therefore, very unlikely that the document
you sent was actually signed in 1936, and that it has only
recently been typed and signed. As such, it would in itself
provide very little evidence in support of the loans it is
claimed were made over twelve years ago.

We would appreciate having a reply from you in
this connection.

Yours very truly,

F.G. Shears,
Director.

FGS/GN

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER
SAINT JOHN N. B.411 Royal Bank Building,
Vancouver, B. C.
31st December, 1948Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Rec'd	Jan 4
File No.	INT/170
Ans.	
Entered	Cuming

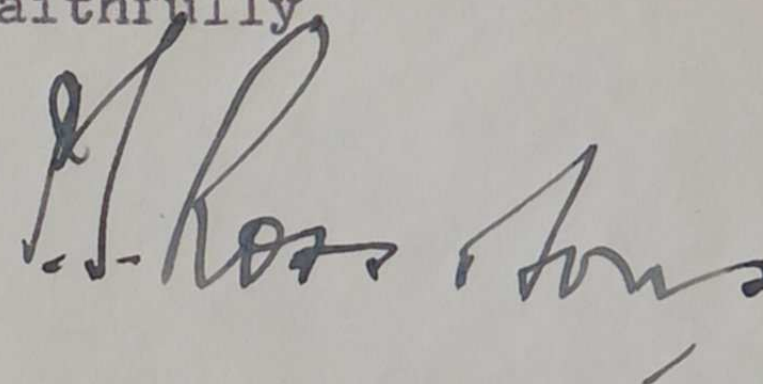
Attention: J. Cuming

Dear Sirs:

re: M. Ebisuzaki Company

This will acknowledge receipt of your letter of the 23rd instant, enclosing cheque in the sum of \$5.72, being a pro rata distribution of the funds of Kazuichi Shimosawa in connection with the claim of the above mentioned company against this Japanese.

Yours faithfully,



Slocan City, B. C.

Dec 27th. 1948.

Mr. B. Good, Comptroller,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

EVACUATION SECTION	
Rec'd	DEC 29 1948
File No.	5078.
Ans.	
Referred	

Dear Sir:

Thank you for your letter of December 13 and also for a copy of your letter to my nephew, Kentaro Ebisuzaki. I am sorry that I cannot answer you by return mail as I come home only at week-end and also I need someone's help in writing in English.

My nephew, Kentaro Ebisuzaki, loaned me in cash, \$500, \$300 and \$200 in 1936. I have no further documents as Kentaro asked me for the payment verbally while we were both in Lemon Creek, B. C.

Yours very truly,

T. Morishita
T. Morishita

File No 5078
12113
E 170

5078
12113
E 170

December 13th, 1948

Mr. Kentaro EBISUZAKI,
28 Draper Street,
Toronto, Ontario.

Dear Sir:

Re: Teiji MORISHITA and M. EBISUZAKI & Co.

On receipt of your letters of 25th August and 15th September the matter was referred to Legal Counsel who now advise that positive proof of debt must be produced to the Custodian before a definite decision can be given.

In view of the fact that when you registered with the Custodian you did not declare any claims against Teiji Morishita, and when Morishita registered on 8th December, 1942 he did not declare the liability which he now alleges to exist in your favour, positive proof must be produced to this office of the validity of the claim which you now make.

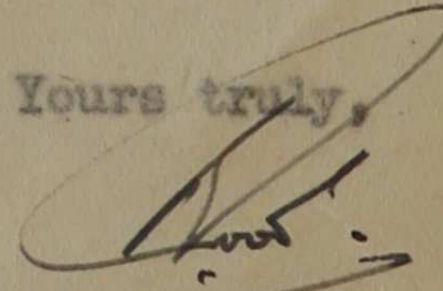
Please, therefore, send us by Registered Mail the original note signed by T. Morishita, as the typewritten copy sent us with your letter of 25th August is not sufficient.

If you or your uncle have any further original documents in support of the claim--your cancelled cheques or certificate from your Bank that such cheques were paid from your account; receipts in your favour, signed by your uncle, if the amounts stated were paid in cash; any original letters or demands for payment which may have passed between your uncle and yourself relative to this matter.

Your file was sent to Toronto on 8th September last in connection with the hearing of your claim before the Claims Commission and has not yet been returned to us but we expect to receive it before the end of this month. We will then be in a position to consider the matter of your claim against T. Morishita and will require to have in our possession the documents mentioned above so that all evidence can be considered.

Please, therefore, send these documents at the very earliest opportunity.

Yours truly,



B. Good
Comptroller

BG:BK

5073
12113
E 170

December 13th, 1948

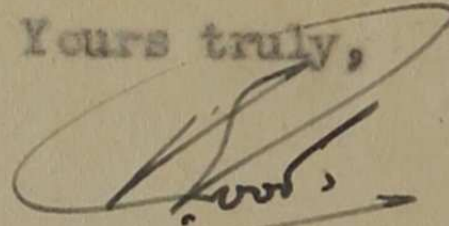
Mr. Teiji MORISHITA,
Slocan City, B. C.

Dear Sir:

Re: Kentaro Ebisuzaki & M. Ebisuzaki & Co.

We enclose copy of our letter sent today to your nephew, Kentaro Ebisuzaki. If you have any original documents in your possession in connection with the above matter please send them to us immediately by Registered Mail.

Yours truly,



B. Good
Comptroller

BC: BK
Encl.

COPY

CABLE ADDRESS: "MAYERS"
TELEPHONE: PACIFIC 7137

LOCKE, GUILD, LANE, SHEPPARD & YULE

Barristers and Solicitors

703 Rogers Building

Vancouver, B.C.

C. K. GUILD, K.C. (MAN.) F. A. SHEPPARD, K.C. (SASK.)
W. S. LANE K. L. YULE
C. C. LOCKE J. R. YOUNG

December 9th, 1948.

Office of the Custodian,
506 Royal Bank Bldg.,
675 West Hastings Street,
Vancouver, B.C.

For Mr. B. Good

Dear Sir:-

Re : T. G. Morishita and
M. Ebisuzaki Co. Your files 170
and 5078, Also File No. J. 13

As to your enquiry herein the principle applicable on dissolution of a partnership for payment of joint and separate claims has been expressed as follows :-

Allocation of Joint and Separate Claims

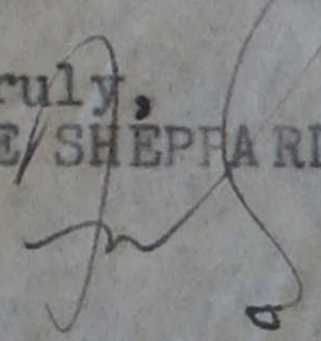
The general rule both in bankruptcy and in equity has long been settled to be, that the separate estate of a partner is to be applied first in discharge of his separate debts, and that it is the surplus only to which joint creditors of the partnership are entitled. "

(Baker vs. Dawbarn (1872) 19 Gr. 113 and Codville Georgeson Co. vs. Smart (1907) 15 O.L.R. 357)

Under that rule the partnership assets would be applied first in payment of the partnership liabilities, any surplus would be allotted namely to the individual partners and the amount allotted to each partner would then be available to pay the separate creditors of such partner. Similarly the separate property of a partner, that is the property not in the partnership would be applied first in payment of the separate debts of that partner, and any surplus could then be incorporated into the partnership assets for payment to the partnership creditors.

We return herewith your file.

Yours truly,
LOCKE GUILD LANE/SHEPPARD & YULE,

Per; 

FAS/EB



CANADIAN PACIFIC TELEGRAPHS

World Wide Communications

W.D. NEIL, GENERAL MANAGER, MONTREAL

"The filing time shown in the date line is STANDARD TIME at place of origin. Time of receipt is STANDARD TIME at place of destination."

SC RN 10

SLOCAN CITY BC AUG 28- 1005A

B GOOD

570

OFFICE OF THE CUSTODIAN 506 ROYAL BANK BLDG
VANCOUVER BC

DO NOT PAY MY FUNDS TO CONTROLLER STOP LETTER FOLLOWING

T MORISHITA

21A

EVACUATION SECTION

Rec'd AUG 28 1948

File No.

Ans.

Referred

Referred
Ans.
File No.
Rec'd
EVACUATION SECTION

Slocan City, B. C.

aug 28th. 1948

Mr. B. Good,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

DO NOT PAY MY FUNDS TO CONTROLLER STOP LETTER FOLLOWING

T. Morishita

My nephew asked me several times for remittance. During the war, living on wages earned through the Dept. of Labour--Japanese Division --formerly of B. C. Security Commission--I was penniless. At times, we lived on maintenance of \$12.00 a month for each adult and \$5.00 for first child and less for additional children. you can imagine the family of eight living on \$40-50 income per month. I had to spent all of little savings I had. Furthermore; during the last two years, my daughter took ill and was in and out of hospital. This required quite a sum of money. I have no money to pay back to my nephew.

I always did and still do consider him as part-owner of my house, since I can not pay him. I want to pay him back out of my funds you hold but you do not release it to me. Now you say you must pay the amount to the Controller.

You have liquidated or are still in the precess of liquidating my business, M. Ebisuzaki Co., 337 Powell St., Vancouver, B. C.. You sold our merchandise and equipment at such bargain with such high cost. You say you have not enough fund to meet the creditors.

You mention nothing of collecting any of our account receivable which amounts to nearly \$10,000. I wonder if you ever put your effort to that direction. I sincerely wish you try your very best in collecting some of our accounts and try to meet our creditors.

I think it is very cruel for you, as a branch of our Government, to prosecute us to this extent. Now you are trying to meet creditors of my business with my personal money. Before you do this, I want

Slocan City, B. C.

Aug. 28th/1948

File No. E 150
5078

Mr. B. Good,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

EVACUATION SECTION

Rec'd. AUG 30 1948

File No. _____

Ans. _____

Dear Sir:

I telegraphed you asking you not to forward my funds to the Controller. I am sorry that I did not get in touch with you sooner. My inability to understand English fully and also working at logging camp, coming home on every second weekend, trying to build small house so that my family be a little comfortable this winter, kept me so busy beyond my expectation.

After I bought my house, at 466 East Cordova St., Vancouver, B. C., I had to do a great deal of repair. This cost me quite a sum of money. I asked my nephew, Mr. Kentaro Ebisuzaki, for loan at three occasions, the total of \$1000.00. Without his help, I would not have been able to make that house livable.

My nephew asked me several times for remittance. During the war, living on wages earned through the Dept. of Labour--Japanese Division --formerly of B. C. Security Commission--I was penniless. At times, we lived on maintenance of \$12.00 a month for each adult and \$5.00 for first child and less for additional children. you can imagine the family of eight living on \$40-50 income per month. I had to spent all of little savings I had. Furthermore; during the last two years, my daughter took ill and was in and out of hospital. This required quite a sum of money. I have no money to pay back to my nephew.

I always did and still do consider him as part-owner of my house, since I can not pay him. I want to pay him back out of my funds you hold but you do not release it to me. Now you say you must pay the amount to the Controller.

You have liquidated or are still in the process of liquidating my business, M. Ebisuzaki Co., 337 Powell St., Vancouver, B. C.. You sold our merchandise and equipment at such bargain with such high cost. You say you have not enough fund to meet the creditors.

You mention nothing of collecting any of our account receivable which amounts to nearly \$10,000. I wonder if you ever put your effort to that direction. I sincerely wish you try your very best in collecting some of our accounts and try to meet our creditors.

I think it is very cruel for you, as a branch of our Government, to prosecute us to this extent. Now you are trying to meet creditors of my business with my personal money. Before you do this, I want

-2- (AND MR. MIYAMOTO \$100.00 U.S. FUNDS)

you to pay my personal debts. I owe my nephew \$1000.00. Please ^{TM.} pay him. Settle my personal debts first. All I have is held by you.

I asked my nephew to write to you direct from Toronto where he lives now.

Yours very truly,

T. Morishita
Teiji Morishita

P.S.

During 1936, I borrowed from my nephew on three occasions,
\$500 on April 3, 1936,
\$300 on July 10, 1936,
\$200 on September 15, 1936,
for which I gave him a note dated September 15, 1936.

file
INT. 170

23rd December, 1948.

Fredk. Field & Co.,
Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs,

M. Ebisuzaki Co. claim
against Kazuichi SHIMOZAWA

The credit balance held by this office in the name of Kazuichi SHIMOZAWA having now been distributed pro rata amongst the creditors concerned, we take pleasure in attaching hereto Custodian cheque in the amount of \$5.72.

It is not considered that further funds will be forthcoming which might be applied toward liquidation of this claim.

May receipt of the attached cheque be acknowledged please.

Yours truly,

J. Cuming
J. Cuming
OFFICE OF THE CUSTODIAN.

JC/..

Encl: ck \$5.72

c.c. file 1189
Shimozawa

September 28th, 1948

Locke, Guild, Lane, Sheppard & Yuill,
470 Granville Street,
Vancouver, B. C.

Dear Sirs:

Attention: Mr. F. A. Sheppard

Re: T. G. MORISHITA and
M. Ebisuzaki & Co.

On 25th February, 1948, at our request, you wrote us your opinion regarding certain funds in our hands standing to the credit of T. G. Morishita and which were being claimed by Mr. F. Field, liquidator of the assets of M. Ebisuzaki Company, of which T. G. Morishita is a partner to the extent of 25%.

Following your decision we advised Morishita on the 29th May, 1948 that we were going to pay the funds to the Controller for distribution to the creditors of the partnership. We did not receive any reply to this letter.

On 19th August, 1948 we advised Morishita that since we had not heard from him we would pay the money over to the liquidator on the 1st September, 1948.

On 28th August we received a telegram from Morishita requesting us not to distribute these funds. This was followed by a letter of the same date in which Morishita advised that he owed his nephew, Kintaro Ebisuzaki, \$1,000.00 which he had borrowed in 1936 in order to carry out certain repairs on his house and requested us to pay the \$1,000.00 to Kintaro Ebisuzaki.

Under date of 26th August, 1948 we received a letter from Kintaro Ebisuzaki claiming the \$1,000.00 mentioned and giving the same story as written by Morishita.

Circumstances under which these claims are now being made lead us to believe that these Japanese may be attempting to claim the money for themselves rather than allow it to be used to settle the liabilities of the partnership especially since we had no record of the asset or liability declared by either party on their respective J. P. forms at the time of their registering with us.

Locke, Guild, Lane, Sheppard & Yuill, cont'd.

For your information we are enclosing the following original documents for your perusal. Please return them to us when they have served their purpose.

Telegram dated 28th August from Morishita.
Letter dated 28th August from Morishita.
Telegram dated 25th August from Kintaro Ebisuzaki
Letter dated 25th August from Kintaro Ebisuzaki
Letter dated 15th September from Kintaro Ebisuzaki

Will you please advise us whether you consider the Japanese have any claim on these funds with reference to Mr. Field's claim as liquidator of M. Ebisuzaki Company.

If there is any additional information you require please advise us. We should be glad to receive your account at the same time that you send us your opinion.

If you can possibly deal with the matter immediately we would appreciate it as the claim is set for hearing in the very near future in Vancouver before the Japanese Claims Commissioner.

Yours very truly,

B. Good
Comptroller

BG:BN
Encls.

E. 170
5078

August 19, 1948.

Messrs. P. S. Ross & Sons,
Chartered Accountants,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: M. EBISUZAKI Company and
Teiji MORISHITA

This will acknowledge your letter of the 10th instant regarding the above.

We enclose herewith copy of our letter sent today to Teiji MORISHITA. If you do not hear from us on the first of September, please call the matter to our attention.

Yours very truly,

BG/fm

B. Good,
Office of the Custodian.

E. 150
5078

August 19, 1948.

Mr. Taiji MORISHITA,
Reg. No. 05057,
Bloem, B. C.

Dear Sir:

Re: H. Eisuzaki Company

We wrote to you fully on May 29th last regarding the above matter, but to this date have not received any reply from you.

This is to advise you that unless we hear from you before September 1st, 1948, we will, on that date, pay over to the Controller the funds standing to your credit in this office.

Yours truly,

BG/m
c.c. P.S. Moss & Sons

B. Good,
Office of the Custodian.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER
SAINT JOHN, N. B.411 Royal Bank Building
Vancouver, B. C.
10th August, 1948Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Dear Sir:

re: Teiji Morishita
Your File 5078 (Evacuee)
170 (Enemy)

Rec'd	Aug 10
FILE NO.	E/170 5078
ASS.	
EXAMINED	

Some time ago you advised us that you were requesting your department at Ottawa to decide whether funds held by you on behalf of this individual could be turned over to us to pay the creditors of the M. Ebisuzaki Company in which he is a partner.

Would you be good enough to let us know whether a decision has yet been reached in this matter.

Yours faithfully,

P. S. Ross

E 170
12144

May 28th, 1948

Mrs. H. Edisuzaki,
28 Draper Street,
Toronto, Ontario.

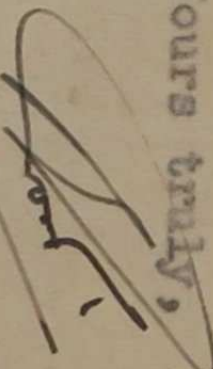
Dear Madam:

Re: M. Edisuzaki & Company

As requested in your letter of 25th November, 1947 we enclose herewith statement of Cash Receipts and Disbursements for the period 31st July, 1946 to 30th November, 1947 and statement showing Dividends paid to Creditors and a statement of Assets and Liabilities as at 30th November, 1947.

We have sent a similar copy to Mr. T. Morishita at Slocan.

Yours truly,


B. Good
Comptroller

BG:BK
Encls.

E 170
5078

May 29th, 1948

Mr. Teiji MORISHITA,
Reg. No. 05057,
Slocan, B. C.

Dear Sir:

Re: M. Ebisuzaki & Company

As requested in your letter of 25th November, 1947 we enclose herewith statement of Cash Receipts and Disbursements for the period 31st July, 1946 to 30th November, 1947 and statement showing Dividends paid to Creditors and a statement of Assets and Liabilities as at 30th November, 1947.

We have sent a similar copy to Mrs. H. Ebisuzaki at Toronto.

With regard to your request for the funds standing to your credit in your account here we have referred the whole situation to Counsel and obtained their legal opinion, which reads as follows:

"We have caused a search to be made in the Court Registry at Vancouver and find that in respect of the above partnership a declaration of partnership was filed in June 1936. The filing was apparently made under the Sections of the Act relating to general partnerships, and the members of the partnership were stated to be Masataru Ebisuzaki, Teiji Morishita and Hideo Ebisuzaki. It was further stated that the partnership had subsisted since 1919, and that the above were the only members of the partnership. No limitation of liability appears in the declaration. The effect of this is that each member of the partnership is liable jointly with the other partners for all debts and obligations of the firm incurred while he was a partner. If there be a partnership agreement existing limiting the liability of the partners such agreement would be effective only between the parties and would not restrict the liability of each partner to creditors."

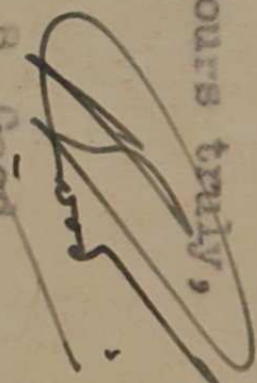
As the Controller has made a demand upon us for all funds in your name we must comply with his request unless you can show

Tell Morishita, cont'd.

cause why the funds to your credit should not be paid over to the Controller to partially satisfy the obligation arising out of the partnership.

We shall be glad to have your comments.

Yours truly,


B. Good
Comptroller

BG:BK
Encls.

CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO

FILE NO. J-13

Legal Section
KWW/MC

Victoria Building,
7 O'Connor Street,
Ottawa, Ontario.

March 1st, 1948.

B. Good, Esq.,
Comptroller,
Office of the Custodian,
506 Royal Bank Bldg.,
Vancouver, B.C.

Re: Teiji Morishita and
Ebisuzaki & Co.-Files 170 & 5078

Dear Mr. Good:

We have for acknowledgement your communication of the 25th ultimo, enclosing copy of Mr. Shepard's report.

We note that the last report of Messrs. P.S. Ross & Sons on file here is dated the 9th September, 1946. It appears desirable to obtain a further report from the Controller giving the present position of the accounts, and send a brief review of this to Mr. Morishita. You should also advise him in regard to Mr. Shepard's opinion and indicate that unless he shows cause why the funds to his credit should not be paid over to the Controller, it will be necessary to retain the funds to partially satisfy the obligation arising out of the partnership.

If the Controller makes a demand upon you for the balance, I think you must comply, unless Mr. Morishita makes out a case against this. Assuming that Mr. Morishita objects, I suggest that you be guided by Mr. Shepard's instructions. In the event that you are advised to transfer the funds to Mr. Field, please see to it that Mr. Shepard's account for legal services is paid beforehand.

Yours very truly,


K. W. Wright,

Counsel to the Custodian.

506 Royal Bank Bldg.,
Vancouver, B.C.,
February 25, 1948.

5078
12144
E/170

Your File No. J-13

K.W. Wright, Esq.,
Counsel to the Custodian,
Office of the Custodian,
Victoria Bldg.,
701 Connor St.,
Ottawa, Ont.

Dear Mr. Wright:

Re: Teiji MORISHITA and
Ebisuzaki & Co. - Files 170 & 5078

I regret the delay in answering your letter of 2nd of January last, but the file was passed to Mr. Sheppard as soon as your letter was received, and Mr. Sheppard has apparently made several trips east, so that we did not receive his reply until today.

We are enclosing a copy of the reply received from him, and the letters and files will be drawn to Mr. Shears' attention on his return from Vernon the day after tomorrow.

Yours very truly,

B. Good
Comptroller.

BG/GN
Encls.

CANADA

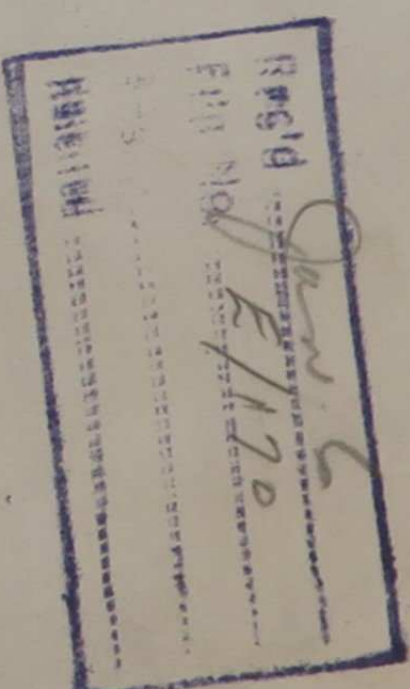
DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
J-13
FILE NO.

Victoria Bldg., 7 O'Connor St.,
Ottawa, Ontario
January 2nd, 1948

F. G. Shears, Esq.,
Director,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.



Re: Teiji MORISHITA and
Ebisuzaki & Co.-Files 170 & 5078

Dear Mr. Shears:

We have for acknowledgment your communication of the
30th ultimo.

In our letter of December 18th last, we asked you to
advise if this Agreement was registered and this query was evidently
overlooked.

Offhand, it appears that Morishita is only liable for
25%, but if the liabilities exceed \$4,000.00, the funds in your hands
will be practically wiped out.

Before taking any further action in the matter, you should
ask Mr. Sheppard to cause the usual search to be made in connection
with the Partnership Agreement and obtain his opinion as to Morishita's
liability under the British Columbia Law. You will be guided by his
advice in the matter.

Yours very truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/JF

E/170
~~1-1144~~
5078

506 Royal Bank Bldg.,
Vancouver, B.C.,

December 30, 1947.

K.W. Wright, Esq.,
Counsel to the Custodian,
Office of the Custodian,
Victoria Bldg.,
701 Connor St.,
Ottawa, Ont.

Dear Mr. Wright:

Re: TELJ1 MONISHITA
and Bhambhani & Company

We wrote to you on the 15th December and received your reply of the 16th asking for some further information.

We now enclose a copy of the Agreement between the three partners of the above firm, dated 30th July, 1936. I note that Clause 5 of this Agreement states that in case of deficiency the losses be borne and paid by the partners in the proportion of which they are entitled to the profits of the business.

There are no funds being held to the credit of either Mr. Hideo HIRAYAKI nor in the account of Masataro HIRAYAKI, now deceased.

For your information, I have received letters from Mrs. HISUZAKI and from KAKIKITA on different occasions asking for a full report in regard to the liquidation of the Hisuzaki Company, but have not been able to give them the full information as the last report I had from P.S. Moss & Sons was dated 9th September, 1946. However, I am hoping to receive an up-to-date report without much further delay and will then reply as fully as possible to the partners who have requested information.

Yours very truly,

R. G. Choate,

Director.

reg/cn

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS
MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

REC'D	DEC 24 1947
File No.	E/1170
Ans.	
Referred	Mr. Shears

23rd December, 1947

Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.Attention: Mr. F. G. Shears

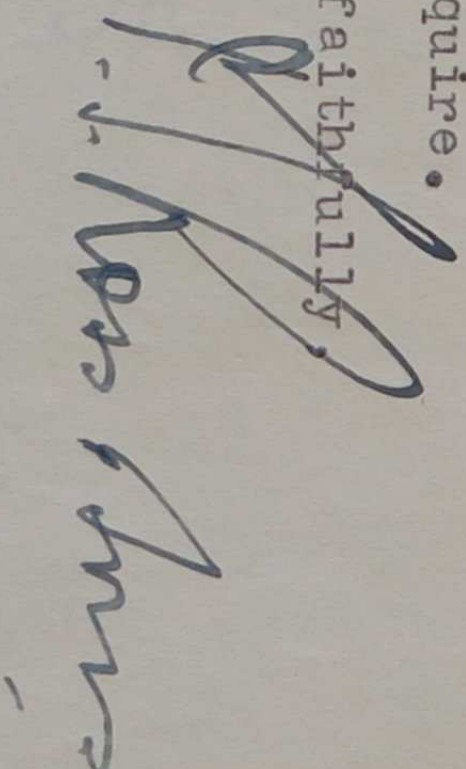
Dear Sir;

re: M. Ebisuzaki Company Limited

Replying to yours of the 23rd instant re the above, we now enclose copy of the agreement dated 30th July 1936. You will note that this agreement is witnessed by Mr. W. S. Lane of Locke, Lane, Guild and Shepard and we are not clear as to whether this was registered or not, possibly Mr. Lane will have this information.

We trust this is what you require.

Yours faithfully,



enc 1.

December 23, 1947.

P.S. Ross & Sons,
675 West Hastings St.,
Vancouver, B.C.

C
O
P
Y

Dear Mr. Field:

Re: Teiji Morishita

We enclose herein a copy of a letter written to Mr. K.W. Wright on the 15h December, 1947.

The reply received is as follows:

"We have for acknowledgement your communication of the 15th instant.

Kindly forward a copy of the Agreement, dated July 30, 1936, referred to in Messrs. P.S. Ross & Sons' Report of April 5, 1943, and also advise if this Agreement was registered.

Are you holding funds at the Vancouver Office to the credit of Masataro Ebisuzaki or Mrs. Hide Ebisuzaki?

Upon receipt of this information, the matter will receive our further consideration."

Will you please advise whether you can supply us with a copy of the Agreement to which he refers, and whether the Agreement was registered.

Yours very truly,

F.G. Shears,
Director.

FGS/GN

November 25, 1947.

The Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.

Gentlemen:

It has been quite some time now since we have communicated with you regarding the liquidation of M. Ebisuzaki Co.

E. 170

We wish to know in detail how the company's affairs were rounded up, particularly how you have disposed the stock of merchandises, fixtures and equipments of the company, tools and equipments of our two shingle camps at Stillwater, B. C., and names of accounts collected and paid, and how much, etc. We are very anxious to know the names of creditors to whom you paid 50¢ on a dollar as you mentioned in your letter that the company's debts amount to \$13,000.00.

Can you now give us full particulars? Your promptness is very much appreciated.

Yours very truly,

H. Ebisuzaki 12/144
Mrs. H. Ebisuzaki,
28 Draper Street,
Toronto, Ontario.

"NIL"

T. Morishita 5078
T. Morishita,
Slocan, B. C.

#1132.59

LIQUIDATION SECTION	
Rec'd DEC 8 1947	
File No. 14,44	
Ans. _____	
Referred <u>Shaw</u>	

November 25, 1947.

The Office of the Custodian,
506 Royal Bank Building,
Vancouver, B.C.

Gentlemen:

I has been quite some time now since we have communicated with you regarding the liquidation of M. Ebisuzaki Co.

We wish to know in detail how the company's affairs were rounded up, particularly how you have disposed the stock of merchandises, fixtures and equipments of the company, tools and equipments of our two shingle camps at Stillwater, B.C., and names of accounts collected and paid, and how much, etc. We are very anxious to know the names of creditors to whom you paid 50¢ on a dollar as you mentioned in your letter that the company's debts amount to \$13,000.00.

Can you now give us full particulars? Your promptness is very much appreciated.

Yours very truly,

"H. EBISUZAKI"

12144

Mrs. H. Ebisuzaki,
28 Draper Street,
Toronto, Ontario.

"T. MORISHITA"

5078

T. Morishita,
Slocan, B.C.

C
O
P
Y

Victoria Bldg., 7 O'Connor St.,
Ottawa, Ontario,
December 18, 1947.

File No. J-13

F.G. Shears, Esq.,
Director,
Office of the Custodian,
506 Royal Bank Building,
Vancouver, B.C.

Re: Teiji Morishita
Your Files 5078 and 170

Dear Mr. Shears:

We have for acknowledgment your communication of
the 15th instant.

Kindly forward a copy of the Agreement, dated
July 30, 1936, referred to in Messrs. P.S. Ross & Sons' Report
of April 5, 1943, and also advise if this Agreement was registered.

Are you holding funds at the Vancouver Office
to the credit of Masataro Ebisuzaki or Mrs. Hide Ebisuzaki?

Upon receipt of this information, the matter
will receive our further consideration.

Yours very truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/JF

5078 (Evac. Section)
170 (Enemy ")

506 Royal Bank Building,
Vancouver, B.C.
15th December, 1947.

K. W. Wright, Esq.,
Counsel to the Custodian,
Office of the Custodian,
Victoria Building,
Ottawa, Ont.

Dear Mr. Wright:

Re: Teiji MORISHITA

The decision in regard to the following may be a matter of
Government policy.

The above Japanese has a 25% partnership interest in M.
Ebisuzaki & Company, the shareholders being:

Masataro Ebisuzaki - now in Japan	25%
Mrs. Hide Ebisuzaki - wife of Masataro Ebisuzaki, resident of Canada	50%
Teiji Morishita - Canada	25%

Teiji Morishita has a present balance with us in his personal
account, which has no concern with his interest in the company, of the
sum of \$1,132.59.

You will have at Ottawa Messrs. P.S. Ross & Sons' Reports of
5th April, 1943, and 9th September, 1946, from which it is apparent that
the liabilities of this company will exceed its assets. From information
received from P.S. Ross & Sons today the present situation is as follows:

Outstanding liabilities due to a number of
Japanese and white creditors \$4,499.-

With a cash asset of only \$78.-

Morishita has requested payment of the \$1,132 which we have
to his credit and the question arises as to whether this should be paid

5078 (Evac. Section)
170 (Enemy ")

2.

K. W. Wright, Esq.

15th December, 1947

or be held on account of his liability as a shareholder in the partnership.

Yours very truly,

F. G. Shearo,
Director.

FGS/PMH

Int 170/11767

November 20th, 1947

Messrs. P.S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:-

Re:- Claim \$13.30 -
M. EBISUZAKI & CO.

VS

Shigetaka Stefano SASAKI,
Ref. No. 10774

We are enclosing to you herewith our cheque in favour of the above named Company for \$5.67 being in full of the amount admitted by Mr. SASAKI. He claims a contra amount of \$7.63.

Kindly acknowledge receipt.

Yours truly,

B.R. Dusenbury,
Office of the Custodian.

BRD/DD.
Enc. 1.

1738
E. 170

October 9, 1947.

Messrs. F. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sir:

Re: Kametaro KAINO, Reg. No. 10278
and M. EBISUZAKI Company

In regard to the claim of \$25.75 filed against Kametaro KAINO by M. EBISUZAKI Company, we wish to advise you that Mr. KAINO has no funds or assets under the control of the Custodian. We are therefore unable to assist you in the settlement of this claim.

Should you wish to contact Mr. KAINO direct, his present address is Roseberry, B. C.

Yours truly,

F. Matheson,
Office of the Custodian.

fm

Copy

September 9, 1947.

M. Ebisuzaki Co.,
C/o P. S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: YAMAMOTO, Rikuro - Reg. No. 09650

On December 22, 1942, you filed a claim against the Uptown Coffee Bar of which the above was owner. This claim was in the amount of \$2.50.

We have referred your claim to Mr. YAMAMOTO who replied as follows:

" I have no records of my own with me at the present therefore I cannot say anything in connection with these claims."

Under these circumstances, we regret that we can do nothing further to help you and should you desire to contact Mr. YAMAMOTO, his address is as follows:

Mr. Rikuro YAMAMOTO,
Reg. No. 09650,
Moose Jaw Hostel,
Moose Jaw, Sask.

Yours truly,

F. Matheson,
Office of the Custodian.

CG

1742 & Int. 170

2nd August, 1947.

Messrs. P.S. Ross & Sons,
Chartered Accountants,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: Chu HAYASHI - Reg. No. 09711

Some time ago you filed a claim of \$40.41 on behalf of the M. Ebisuzaki Co. against the above Japanese. This claim was referred to Mr. Hayashi, and he has informed us through the Department of Labour, that this account was paid in full during the time of evacuation.

The Custodian is therefore, taking no further action in the collection of this account, and should you wish to contact Mr. HAYASHI direct, his present address is 536 McLaughlin Street, Fort William, Ontario.

Yours truly,

Office of the Custodian.

HA

4500 & Int. 170

1st August, 1947.

Messrs. P.S. Ross & Sons,
Chartered Accountants,
Royal Bank Building,
Vancouver, B.C.

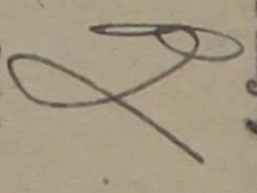
Dear Sirs:

Re: Hachiro TAISE - Registration No. 13790

Some time ago you filed a claim of \$30.30 on behalf of M. Ebisuzaki Co. against the above Japanese, and although you were previously advised to contact Mr. TAISE direct for settlement of this claim, the Custodian is now making a pro rata distribution of his funds in settlement of his debts. We therefore, enclose herewith Custodian cheque in the amount of \$7.42 which is your proportion of this distribution. Your acknowledgement of this cheque would be appreciated.

The Custodian is taking no further action in the collection of this account, and should you wish to contact Mr. TAISE direct, his present address is care of F.L. King, P.O. Box 58, Picture Butte, Alberta.

Yours truly,


Office of the Custodian.

HA
Encl. (cheque)

7284
Int. 170

June 10, 1947.

M. EBISUZAKI & Co.,
c/o P. S. Ross & Sons,
Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

RE: Gohichi OGURA, Reg. No. 09169
\$.88

We enclose herewith Custodian cheque in the sum of \$.88,
in full payment of the account owing by Gohichi OGURA to the M.
EBISUZAKI Co. Kindly acknowledge receipt of the enclosed cheque.

Yours truly,

F. Matheson
Office of the Custodian

LBM:

Encl. (1)

Int. 170
11675

June 5, 1947.

M. EBISUZAKI & Co.,
C/o P. S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: YAMAZAKI, Kyonosuke - Reg.No. 09677.

Our file reveals a claim filed by M. Ebisuzaki & Co. against the above in the amount of \$5.20. Mr. YAMAZAKI's claims are being settled on a pro rata basis of 58.5 % and we enclose herewith our cheque for \$3.04.

Should you desire to press for full settlement of your claim we give you Mr. YAMAZAKI's address:

Raymond, Alberta.

Yours truly,

F. Matheson,
Office of the Custodian.

CG

Enclosure (1)

22nd April, 1947.

Messrs. F.S. Ross & Sons,
Chartered Accountants,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: Eiji TASHIRO - Ref. No. 13259

Some time ago you filed a claim of \$158.07 on behalf of M. Ebisuzaki Co. against the above Japanese. Eiji TASHIRO acknowledged this account as correct, but as he has insufficient funds at this office with which to make settlement of his debts, a pro rata distribution is being made of his funds. The enclosed cheque in the amount of \$85.78 is M. Ebisuzaki Company's proportion of this distribution.

Kindly acknowledge receipt in due course.

Yours truly,

W.E. Anderson,
Office of the Custodian.

HA
Encl. (cheque)

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS
MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

Rec'd	MAR 21 1947
File No.	2154
Ans.	Anderson
Revised	

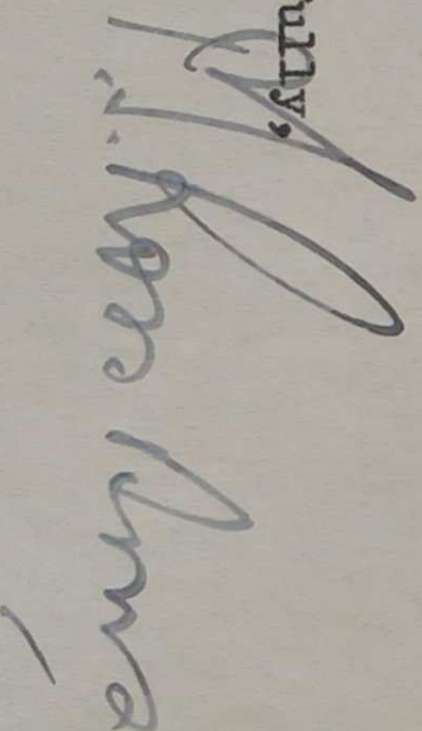
411 Royal Bank Building,
Vancouver, B.C.
26th March, 1947Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B.C.Attention: W. E. Anderson

Dear Sirs:

re: M. Ebisuzaki Company

We wish to acknowledge receipt of your letter of the 21st instant, enclosing cheque in the sum of \$10.14, in payment of the claim of the above mentioned company against Yasuyo Sekine - Reg. No. 14489.

Yours faithfully,



9184 & Int. 170-A

21st March, 1947.

Messrs. P.S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: YASUO SEKINE - Reg. No. 14482

Some time ago you filed a claim of \$41.85 on behalf of M. Ebisuzaki Company against the above Japanese, but as he has insufficient funds at this office to make full settlement of his claims, and has now returned to Japan, we are making a pro rata distribution of his assets.

The enclosed cheque in the amount of \$10.14 is M. Ebisuzaki Company's proportion of this distribution, and we should be obliged if you would kindly acknowledge receipt in due course.

Yours truly,

W.E. Anderson,
Office of the Custodian.

HA
Encl. (cheque)

Int. 170

AIR MAIL

January 31st, 1947

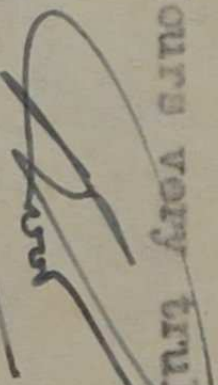
P. S. Ross & Sons,
Royal Bank Building,
360 St. James Street,
Montreal, Quebec.

Dear Sirs:

Re: M. Toisuzaki & Co.

We enclose herewith our cheque for \$800.00
covering your invoice of December 5th, 1946 re liquidating
the affairs of the above Company.

Yours very truly,



R. Good
Comptroller

BG:BR
Encl.

25th November, 1946.

Messrs. P.S. Ross & Sons,
Chartered Accountants,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: Yosaburo ITO - Ref. No. 13158

We enclose herewith Custodian cheque in the amount of \$30.00, payable to M. Ebisuzaki Co., in full settlement of their claim against the above Japanese.

Kindly acknowledge receipt in due course.

Yours truly,

W.E. Anderson,
Office of the Custodian.

/HA
Encl. (cheque)

6665 & Int. 170

23rd November, 1946.

Messrs. P.S. Ross & Sons,
Chartered Accountants,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: Mrs. Masuzo MBISUZAKI - Ref. No. 13786

We enclose herewith Custodian cheque in the amount of \$7.13 payable to M. Ebisuzaki Company, in full settlement of their claim against the above Japanese.

Kindly acknowledge receipt in due course.

Yours truly,

W.E. Anderson,
Office of the Custodian.

WDA:HA
Encl. (cheque)

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

Rec'd	OCT 16 1946
File No.	241 170
Ans.	170 Spain
Referred	Spain

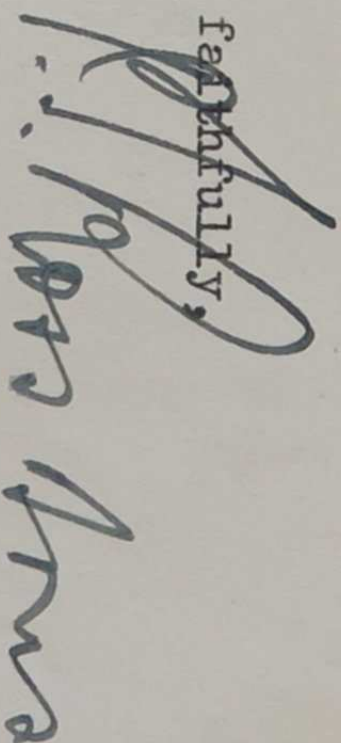
411 Royal Bank Building
Vancouver, B.C.
October 15th, 1946Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B.C.Attention: Mr. G.B. Spain

Dear Sir:

re: M. Ebisuzaki and Company
and Naosuke Alhoshi

We wish to acknowledge receipt of your letter of the 9th instant, enclosing cheque in the sum of \$1.17, which we accept as payment in full of the claim of the above mentioned company against Naosuke Alhoshi.

Yours faithfully,


P. S. Ross

170 (Int.)
12144 (Evanc.)

506 Royal Bank Building,
Vancouver, B.C.

11th June, 1946.

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company.

We have informed you that Mrs. Hide Ebisuzaki has written on two or three occasions asking for information regarding the affairs of the above company.

She was advised on the 16th January that your Report on liquidation was expected and upon receipt of same we would communicate with her again.

We understand that you are now in a position to let us have your Report and receipt of this would be appreciated.

Yours truly,

F. G. Shears,
Director.

FGS/PMH

4820 & Int. 170

25th January, 1946.

Messrs. P.S. Ross & Sons,
Chartered Accountants,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Co.

Some time ago you filed a claim on behalf of the above
Company, against "GORVHO", Stave Falls, for \$2.00.

The only Japanese of approximately that name in that
district is "Yoshinori GOMYO". We have referred this account to him
to which he replies that he has no knowledge of the matter.

The Custodian will therefore, be taking no further action
in this matter.

Yours truly,

W.E. Anderson,
Administration Department.

WEA:HA

M. Ebisuzaki
170 (Int.)
1214 (Evac.)

506 Royal Bank Building,
Vancouver, B.C.

16th January, 1946.

Mrs. Hide Ebisuzaki,
Registration #07971,
37 Gilead Avenue,
Lemon Creek, B.C.

Dear Madam:

Re: M. Ebisuzaki & Co.

In regard to your request for information concerning
the affairs of the above company.

The disposal of the assets of this company was carried
on through a liquidator appointed by the Custodian and until the
liquidator's report is received we are not able to make a full
accounting as requested.

We are asking the liquidator to submit his report as
soon as possible and upon receipt of same we will communicate
with you further and will endeavour to do this within the next
thirty days.

Yours truly,

F. G. Shears,
Director.

FGS/PMH

170 (Int.)
1214 (Evanc.)

506 Royal Bank Building,
Vancouver, B.C.

7th January, 1946.

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company

We have today received from Mrs. Hide Ebisuzaki the following letter:

"On November 19 of last I wrote you requesting for detailed report on how the M. Ebisuzaki Co. was liquidated. I also requested the names of the company's creditors be given because the amount owed by the co. seems much too large.

I earnestly wish you to attend to this matter promptly and let me know."

Copy of Mrs. Ebisuzaki's letter of the 19th November to which she refers was forwarded to you on the 3rd December, at which time we asked you to supply us with a further report in regard to the affairs of this company and it would be appreciated if you would supply us with information which can be passed on to this party.

Yours truly,

F. G. Shears,
Director.

FGS/PMH

37 Gilead Avenue
Lemon Creek, B. C.
January 3, 1946

Custodian's Office
Department of the Secretary of State
Vancouver, B. C.

EVACUATION SECTION	
Rec'd	10N 7 1946
File No.	2nd 170 12144
Ans.	181146
Referred	<i>[Signature]</i>

382

Administration Department

Dear Sirs:

On November 19 of last I wrote you requesting for detailed report on how the M. Ebisuzaki Co. was liquidated. I also requested the names of the company's creditors be given because the amount owed by the co. seems much too large.

I earnestly wish you to attend to this matter promptly and let me know.

Yours very truly,

Mrs. H. Ebisuzaki
Mrs. Hide Ebisuzaki
Reg. No. 07971
File No. 170, 12144,
382.

506 Royal Bank Building,
Vancouver, B.C.

3rd December, 1945.

170 (Int.)
12144 (Evac.)

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company

For your information we enclose a copy of a letter received from Mrs. Hide Ebisuzaki dated September 10th and a copy of our Mr. Johnston's reply of the 10th October. We also enclose copy of a further letter received from Mrs. Ebisuzaki of the 19th November.

This last letter has already been brought to your attention and we understand that you expect to let us have a further Report in regard to the affairs of the above company, and this will be appreciated.

The last report which we appear to have is dated 5th April, 1943, since when you have advised us that the liquidation of this firm has enabled dividends to be paid to creditors to the amount of 50¢

Yours truly,

F. G. Shears,
Director.

FGS/PMH

encl.

new file

11267/Int. 170

recd. 24th, 1945.

M. EBISUZAKI COMPANY,
c/o P.S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:- Re:- Claim \$21.00 Kikuchi NAKAHAMA
Ref. No. 00625

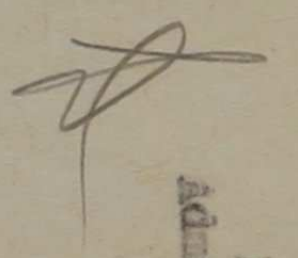
With reference to the above claim we wish to report
that we have advices from NAKAHAMA as follows:-

"Ebisuzaiki Co. Paid Dec. 1941 to his elder son at
my store. Please ask to him".

Kindly let us have your early comments, as NAKAHAMA
has a credit balance on our books at this time.

Yours truly,

BRD/DD.



B.R. Dusenbury,
Administration Department.

3377 ~~4-295-445~~

Int 178

15th October, 1945.

Messrs. Frederick Field & Co.,
Chartered Accountants,
675 West Hastings Street,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki Company's claim of \$23.50 against Takeo OIKAWA

The above claim of M. Ebisuzaki Company filed with this office was referred to the above Japanese, and we have now received a letter from him stating that he has no recollection of it.

In view of his denial of the claim, the Custodian will take no further action to assist in collection. His post office address is Taylor Lake Sidling, Fern P.O., B.C., and if it is your intention to pursue this further, he can be written to there.

Yours truly,

WEA:HA

W.E. Anderson,
Administration Department.

C
O
P
Y

170, 12144, 382
Enemy Section

509 Royal Bank Building,
Vancouver, B.C.
October 10th, 1945

Mrs. Hide Ebisuzaki,
Registration No. 07971,
37 Gilend Avenue,
Lemon Creek, B.C.

Re: Masataro EBISUZAKI and
M. Ebisuzaki & Company

Dear Madam:

With reference to your letter of the 10th ultimo, we wish to advise you that our file reveals debts owing by the above mentioned Company amounting to approximately \$13,000.00, and therefore it would not appear likely that there will be any funds available for distribution to you.

In connection with the property known as 337 Powell Street, formerly owned by your late husband, Masataro EBISUZAKI, this is to inform you that this property was subject to two Mortgages, totalling \$8,250.00, and as the valuation of this parcel did not exceed \$2,500.00, the parcel was quit Claimed to the holder of the First Mortgage.

We have been notified by the B.C. Mutual Benefit Association that Certificates Nos. A-11021 and A-11711, in the names of your late husband and yourself, lapsed during 1942.

In your letter, under reply, you make mention of your late husband's Will, and we would be pleased to have you forward same to this office.

Yours truly,

W. J. Johnston
Administration Department

WJJ/JF

37 Gilead Avenue,
Lemon Creek, B. C.
September 10, 1945

The Custodian's Office,
Dept. of the Secretary of State of Canada,
Vancouver, B. C.

Gentlemen:

I have been informed by a friend who received a very brief letter through the Red Cross to the effect that my husband, Masataro EBISUZAKI, passed away quite some time ago.

My late husband had a quarter interest in the business which was carried on under the name of M. Ebisuzaki Company. He also owned the land and building at 337 Powell Street, Vancouver, where the business was operated.

According to the will he left all of his properties will be handed to me. I would like to know in detail how the affairs of M. Ebisuzaki Company and also my late husband's properties were disposed.

We were both members of British Columbia Mutual Benefit Association--Certificate Number for my late husband, A-11021, and A-11711 for me.

Yours very truly,

Hide EBISUZAKI

Per: "K. EBISUZAKI

HE/KE

P.S. Please send a duplicate of your statement to Mr. Teiji MORISHITA, Lemon Creek, B. C.

Hide EBISUZAKI

Per "K. E."

~~15~~/Int.170

August 21, 1945.

Messrs. P. S. Ross & Sons,
Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: H. Ebisuzaki Co. vs. Koshiro IDE
Claim - \$206.00

Koshiro IDE has no funds at this office with which
to settle the claim you have filed against him.

His present address is,

Registration No. 07579,
Monte Leko, B. C.

and we suggest that you get in touch with him direct in regard
to this claim.

Yours truly,

W. E. Anderson,
Administration Department.

WEA/FM

454/11489/
Entry 170

July 11, 1945.

Mr. Iwataro HAGA,
Reg. No. 11082,
Solsqua, B. C.

Dear Sir:

When you registered with the Custodian, on March 25, 1942, you declared ownership of the following:

Fishing Boat belonging to Ebisuzaki Co., Vancouver
No. PR.009-G, Equipment stored in this boat.
Winch, Cook Stove, Water Tank, Spanner Wrenches,
Pipe Wrench, Cooking Utensils.
2 Gill Nets in North Pacific Cannery, Skeena River.

The fishing vessel, which you declared, and which carried the identification "I.H.", PR.009-G, was sold on March 27, 1942, by Sajuro SASAKI, who received the net proceeds of this sale on April 11, 1942. The boat equipment which you have listed is such equipment as would be considered essential to the operation of the boat, and this we assume was included in the sale of the boat.

As no nets belonging to you were at North Pacific Cannery in June, 1943, we assume that these were disposed of by yourself, prior to your evacuation.

In order that our records may be complete we would be pleased if you would confirm the fact that the property you declared has all been disposed of, and that you have no interest in any property remaining in the protected area of British Columbia. For your convenience, we enclose a stamped, self-addressed envelope.

Yours truly,

Enclosure

F. Matheson,
Specified Articles Department.

P. S. Would you kindly let us know what interest Ebisuzaki & Company had in this vessel.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

ROYAL BANK BUILDING

VANCOUVER, B. C.

Rec'd	FEB 15 1945
File No.	
Ans.	
Referred	Miss Wright

15th February, 1945.

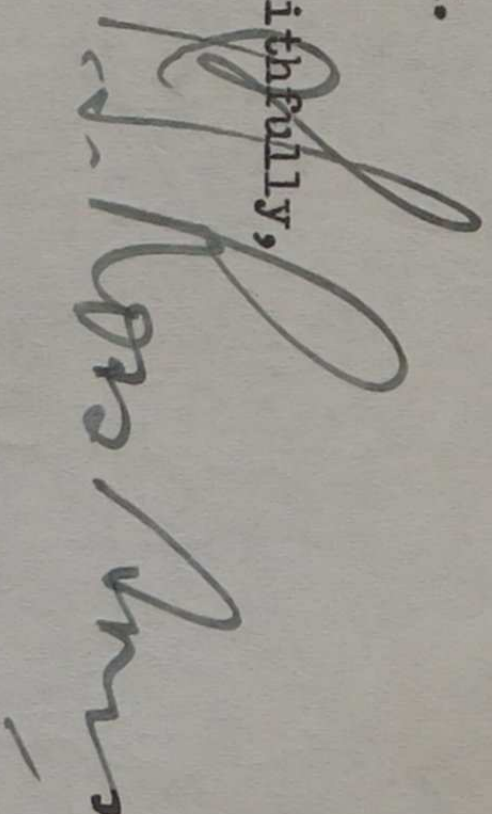
Our File 295-143Office of the Custodian,
506 Royal Bank Building,
Vancouver, B. C.Attention: Mr. K. W. Wright

Dear Sirs:

Re: M. Ebisuzaki & Company

We enclose list of Accounts Receivable showing the replies
advised us by you. This list is taken from the records of the company
and may prove helpful to you in your work.

Yours faithfully,



ENEMY SECTION	
Rec'd	FEB 15 1945
File No.	179
Ans'd	
Referred	Miss Graham

170
Legal Section

509 Royal Bank Building,
Vancouver, B.C.,
15th February, 1945.

Messrs. P.S. Rose & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company

Thank you for your communication of even date
enclosing list of Accounts Receivable taken from the records of
the above Company.

Yours truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DG

File No. 170 (Int)

November 15th, 1944

MEMORANDUM

TO: MR. F. G. SHEARS
FROM: MR. K. W. WRIGHT
RE: M. Ebisuzaki & Company

We attach hereto, for your information, copy of memorandum which we have received from Mr. Peers in connection with the above. A copy has also been forwarded to Mr. Field as he wishes to discuss this case with us in the near future.

KW/JF
Attach.

K. W. WRIGHT

170
Legal Department

509 Royal Bank Building,
Vancouver, B. C.
November 15th, 1944

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Attention: Mr. Field

Re: M. Edelweiss & Company

Dear Sirs:

With reference to our recent conversation and in accord with your suggestion, we have had Mr. Peers report the interview he had with Mr. W. B. Henry. A copy of the report is herewith enclosed.

We will be glad to discuss the matter further the next time you are in the office.

Yours truly,

K. W. BRIGHT
COUNSEL TO THE CUSTODIAN

KWB/JF
Encl.

532, 170 Interne
5995 Evacuee

509 Royal Bank Bldg.,
Vancouver, B. C.,
August 7th, 1944.

Messrs. P. E. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sirs:-

Re: Claim - H. Holsuzaki, vs
Uptown Coffee Shop - \$2.50

Our records show that the above noted claim to be unpaid, notwithstanding Mr. Rikuro YAMAMOTO'S (partner of the Uptown Coffee Shop), statement that all the accounts of the Uptown Coffee Shop, have been settled.

If this account is still unpaid, according to your records, please advise us so that we may give consideration to payment.

Yours truly,

H. W. WRIGHT
COUNSELL TO THE CUSTODIAN

GWP/O'B

170
Legal Department

509 Royal Bank Building,
Vancouver, B. C.
January 20th, 1944

The Workmen's Compensation Board,
411 Dunsmuir Street,
Vancouver, B. C.

Attention: Mr. A. H. Bain

Re: Int #382, M. Ebisuzaki, F. Morishita,
& Hide Ebisuzaki - Your File No. 13433 - 6

Gentlemen:

With reference to your letter of the fourteenth instant, we beg to advise you that your letter has been forwarded to Messrs. P. S. Ross & Sons, who are acting as liquidators for Messrs. M. Ebisuzaki & Company, of which firm the above noted Japanese are partners.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

CHP/JF

170
Legal Department

509 Royal Bank Building,
Vancouver, B. C.
January 20th, 1944

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Re: M. EBISUZAKI AND COMPANY

Gentlemen:

Attached please find a letter received from the Workmen's Compensation Board in connection with their claim of \$5.00 against the partners of M. Ebisuzaki and Company.

The Workmen's Compensation Board's letter of May 1st, 1942, does not appear on our file, but we presume that you have been notified of this claim.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

GHP/JF
Attach.

382 & 170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
November 17th, 1943.

Messrs. Maitland, Maitland & Hutcheson,
Royal Trust Building,
626 West Pender Street,
Vancouver, B. C.

Attention: Mr. J.G.A. Hutcheson.

Gentlemen:

Re: Masataro EBISUZAKI (in Japan)
and 337 Powell Street.

We are enclosing herewith Quit Claim Deed in duplicate in
favor of Miss Ruth Leverson, covering the above noted
property, which has been executed by the Deputy Custodian.

Will you be kind enough to acknowledge receipt
of same.

Yours truly,

KWW/W
Encl.

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

382 & 170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
November 17th, 1943.

Messrs. Maitland, Maitland & Hutcheson,
Royal Trust Building,
626 West Pender Street,
Vancouver, B. C.

Attention: Mr. J.G.A. Hutcheson.

Gentlemen:

Re: Masataro EBISUZAKI (in Japan)
and 337 Powell Street.

We are enclosing herewith Quit Claim Deed in duplicate in
favor of Miss Ruth Leverson, covering the above noted
property, which has been executed by the Deputy Custodian.
Will you be kind enough to acknowledge receipt
of same.

Yours truly,

K. F. WRIGHT
COUNSEL TO THE CUSTODIAN

KFW/W
Encl.

CANADA

DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

Rec'd	NOV 17 1943
File No.	
Entered	WRIGHT

Victoria Building,
70 Connor Street,
Ottawa, Ontario.

November 11, 1943.

ADDRESS ALL
COMMUNICATIONS
TO THE
CUSTODIAN'S OFFICE
PLEASE REFER
TO
FILE NO.

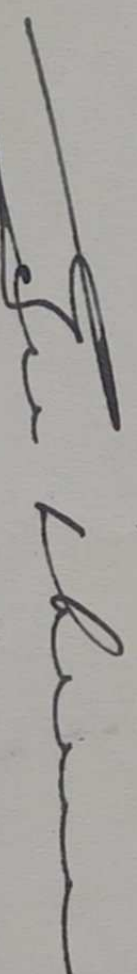
K. W. Wright, Esq.,
Counsel to the Custodian,
912 Royal Bank Bldg.,
Vancouver, B. C.

Dear Mr. Wright:

Re: Masataro EBISUZAKI (Japan)

I have your letter of November 9th and am
returning the form of acknowledgment as well as the
affidavit duly completed. My impression is that at
the time the documents were here before there was
no certificate for affidavit.

Yours very truly,


G. W. McPherson
Executive Assistant

GWMCP/FC.

170
Legal Section

912 Royal Bank Bldg.,
Vancouver, B.C.,
October 19th, 1943.

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebussuzaki and Company

Attached hereto is account of Mr. Samuel Barrett for \$9.00
for moving certain chattels from 337 Powell Street to the Custodian's
Central Storage. Will you be kind enough to take care of this account.

Yours truly,

K.W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/DG
Attach

Int. Files No. 382 & 179
C. of T. No. 6752-1

CANADA

DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

*Registered
Oct 14/43
37016*

CERTIFICATE VACATING CERTIFICATE OF VESTING

I, the undersigned, being duly authorized by the Custodian, pursuant to the powers conferred under Consolidated Regulations Respecting Trading with the Enemy (1939), hereby request the Registrar of the Land Registry Office at **Yonkers, N. Y.** to make the necessary entry upon the records to vacate the Certificate of Vesting described below:

Certificate of Vesting No.

35866

Sanjuro MITSUAKI and MITSUAKI & Co. Ltd.

Affecting Interest of

In Japan

Kobe

Police Registration No.

together with the interest of any other person of the Japanese race in the property described below.

Description of Property

Lot 34, Block 40, District Lot 196, Group 1, New Westminster District, Plan 196

October 5th, 1943.

(**P. G. SHEARS**)

Authorized Deputy of the Secretary
of State and/or Custodian.

Dated

Authorized Deputy of the Custodian

Sept 1943
Int. 382 & 170

October 8th, 1943.

The Register,
Land Registry Office,
New Westminster, B. C.

Dear Sir:

Re: Masaturo EBISUZAKI
and
EBISUZAKI & CO. LTD.

It is desired that Certificate of Vesting
covering the following described property be vacated and a

Release of Vesting is herewith submitted:-

"Lot 34, Block 40, D. L. 196,
Group 1, New Westminster
District, Plan 196."

Yours truly,

Ian Mac herson,
Title Examiner.

IM:AM
Inc.

File no 170

362
Legal Department

912 Royal Bank Building,
Vancouver, B. C.
September 27th, 1943

Messrs. Matland, Matland & Hutcheson,
Royal Trust Building,
626 West Pender Street,
Vancouver, B. C.

Attention: Mr. J.G.A. Hutcheson

Re: Masutaro IBISUZAKI (in Japan)

Dear Sir:

With reference to your letter of the twenty-fourth instant, for which we thank you, we return herewith your cheque amounting to \$22.16, made in favour of the Receiver General of Canada, which we would ask you to kindly have made payable to the "Custodian of Enemy Property", and return to us.

Thanking you for your attention to this matter,
we remain,

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

CHP/JF
Encl.

170

File No. 382

September 27th, 1943

MEMORANDUM

TO: MR. IAN MCPHERSON
FROM: MR. K. W. WRIGHT
RE: Lot 34, Block 40, D.L. 196, Group 1,
NWD, Plm 196

The Custodian has given a Quit Claim Deed to Miss Ruth Leverson, holder of the first mortgage on the above property. Will you kindly have the vesting of this property removed as soon as possible. Will you kindly advise me as soon as our vesting has been released, so that I may in turn advise Miss Leverson's Solicitors.

K. W. WRIGHT

GHP/JF

File No. 170
382

September 17th, 1945

MEMORANDUM:

TO: MR. DAVE SMITH

FROM: MR. K. W. WRIGHT

RE: 337 Powell Street

Messrs. P. S. Ross & Sons wish us to have several cases of office records removed from the above address to our storage. We have the keys and Messrs. P. S. Ross & Sons wish to have one of their staff attend when removal is being made.

Will you please have this done as soon as possible as we are giving a quit claim of the property.

K. W. WRIGHT

GHP/JF

Memorandum

Rec'd	SEP 17 1943
File No.	
Ans.	
Referred	MR Peers

TO Mr. G. H. Peers

FROM Mr. F. Field

17th September, 1943.

Re: M. Ebisuzaki Company,
337 Powell Street

We understand you are about to deliver quit claim to the holder of the first mortgage on this property and before so doing we would appreciate your having your cartage company remove from the premises several cases of old office records and place them in storage.

If you will advise us approximately when this may be done we will have one of our staff attend at the premises and check to see that everything is accounted for so far as we are concerned.

J.F.

382
170
Legal Dept.

912 Royal Bank Building,
Vancouver, B. C.
September 17th, 1945

Messrs. Maitland, Maitland & Hutcheson,
Royal Trust Building,
626 West Pender Street,
Vancouver, B. C.

Attention: Mr. J.C.A. Hutcheson

Re: Lot 34, Block 40, D.L. 196,
Group 1, New Westminster District
known as 337 Powell Street

Dear Sir:

This is to advise you that we now have the completed
Quit Claim in favour of Miss Ruth Leverson, covering the above
noted property.

This property was advertised for sale by tender at a
cost of \$22.16, a debit balance for which appears on our books,
and we have no security for this charge apart from the property.
We would therefore suggest that you obtain this amount from your
client for remittance to us and upon receipt we will be pleased
to deliver the Quit Claim Deed.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

GHP/JF

September 16th, 1943

MEMORANDUM TO THE FILES NOS. 382 and 170

In telephone conversation with Mr. Field of Messrs. P. S. Ross & Sons, he stated that there were several boxes of papers in connection with M. Ebisuzaki & Company, at 337 Powell Street, and he would send us a memo today asking us to have these boxes removed to our Storage Warehouse.


G. M. PERS

GHP/JF

912 Royal Bank Building,
Vancouver, B. C.
September 16th, 1943

388
170
Legal Department

Messrs. Pemberton Realty Corp Ltd.,
418 Howe Street,
Vancouver, B. C.

Re: Lot 34, Block 40, D.L. 196,
Group 1, New Westminster District,
known as 337 Powell Street

Gentlemen:

With reference to our letter of August 13th last,
in which we asked you to endeavour to obtain a tenant for the
above property, we beg to advise you that we wish to cancel
these instructions as the enemy interest in this property
has been disposed of.

Will you kindly return the keys to these premises
to us as soon as possible.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

GHP/JF

582
170
Legal Department

912 Royal Bank Building,
Vancouver, B. C.
September 16th, 1943

Messrs. Maitland, Maitland & Hutcheson,
Royal Trust Building,
626 West Pender Street,
Vancouver, B. C.

Attention: Mr. J.C.A. Hutcheson

Re: Lot 34, Block 40, D.L. 196,
Group 1, New Westminster District,
known as 337 Powell Street

Dear Sir:

This is to advise you that we now have the completed Quit Claim in favour of Miss Ruth Leverson, covering the above noted property, and we would be pleased to deliver this to you upon receipt of your Client's remittance amounting to \$22.16, to cover our expenses in this matter.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

GHP/JF

170 & 382
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
September 1st, 1943.

Pemberton Realty Corp. Ltd.,
418 Howe Street,
Vancouver, B. C.

Attention: Mr. Moore.

Gentlemen:

Re: M. Eblisuzaki & Company
and 337 Powell Street.

The above named is the owner of a one storey brick structure covering the whole site, with a basement at the northerly end, known as 337 Powell Street. The legal description is:

Lot 34, Block 40, District Lot 196, District of New Westminster, Plan 196.

This property was advertised for sale by tender some time ago and was not sold. We would therefore be glad if you would list same for sale. The annual taxes amount to \$252.59 and the assessment value is as follows:

Land: \$3500.00

Improvements: \$2700.00

This is not to be regarded as an exclusive listing and as explained to your Mr. Moore, is subject to prior sale. The property is at present vacant. The property is offered for sale without any warranty whatsoever by the Custodian of location and conditions of buildings or improvements, and this condition applies to all properties listed with you. The Custodian also reserves the right to cancel any offer and to refund the deposit at any time prior to delivery by him of the conveyance. You understand that this office merely recommends acceptance to the Custodian in Ottawa and insofar as this parcel is concerned, we are prepared to recommend acceptance of an offer that will net the Custodian the sum of \$2500.00.

Your attention to this would be very much appreciated.

Yours truly,

KWW/W

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

170 & 382
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
August 31st, 1943.

G. W. McPherson, Esq.,
Executive Assistant,
Office of the Custodian,
Victoria Bldg., 7 O'Connor St.,
Ottawa, Ontario.

Re:
Dear Mr. McPherson: Masataro EBISUZAKI

Masataro Ebisuzaki, a resident of Japan, is the owner of property known as 337 Powell Street, Vancouver, and the Custodian is asked to execute a Quit Claim in favor of Miss Ruth Leverson, first mortgagee.

There are two mortgages against this property, the first in favor of Miss Leverson for \$3000.00, and the second in favor of T. Matsuyama for \$5250.00. The unpaid taxes on the property up to the end of 1942 amounted to \$833.40.

Messrs. Johnson & Reeve valued the property at \$2500.00 and suggested that an offer of not less than \$2000.00 should be given consideration. We sent a copy of Mr. Reeve's valuation to Mr. Field of Messrs. P. S. Ross & Sons, as they were appointed liquidators of M. Ebisuzaki & Company. This firm conducted a general store at 337 Powell Street, the stock consisting principally of dry goods, with a smaller stock of groceries and hardware. Messrs. P. S. Ross & Sons were also interested in the property as they were appointed controllers of T. Matsuyama & Company Ltd., the second mortgagees. Mr. Field was of opinion that the valuation made by Messrs. Johnson & Reeve was low and suggested that we have another valuation, and Mr. J. G. Walker, Manager of Pemberton Realty Corp. Ltd. duly reported that these premises would have a sales value of about \$2500.00.

We advertised the property for sale by public tender on the 20th, 21st and 22nd of May, 1943, but no bids were received.

Mr. J. G. A. Hutcheson of Messrs. Maitland, Maitland and Hutcheson, has been in at the office on several occasions and renewed his petition about two weeks ago. We suggested that if Miss Leverson would release the mortgagor from the personal covenants, we would present the Quit Claim for your consideration.

We therefore enclose Quit Claim in triplicate, copy of Mr. Reeve's valuation dated April 29th, 1943, copy of Messrs. Pemberton Realty Corp. Ltd. valuation dated April 20th, 1943, copy of letter from Messrs. P. S. Ross & Sons to Custodian under date of 21st instant, copy of letter from Messrs. P. S. Ross & Sons dated 25th instant.

Under the circumstances, we recommend that the documents be executed, as it would appear that the first mortgagee will suffer substantially and to proceed by way of foreclosure will but add to her loss.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/W
Encls.

170 & 382

912 Royal Bank Bldg.,
Vancouver, B. C.
August 31st, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen:

Re: Masataro EBISUZAKI and
M. Ebisuzaki & Co.

We wish to acknowledge and thank you for your
communications of the 21st and 25th instant and copy of
letter received from Ryotaro KITA.

Quit Claim Deed in connection with 337 Powell
Street has been forwarded to Ottawa and execution recommended
by us.

You will hear from us further in this connection.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

Legal Dep
170 & 382

912 Royal Bank Bldg.,
Vancouver, B. C.
August 31st, 1943.

Messrs. Maitland, Maitland & Hutcheson,
Barristers & Solicitors,
Royal Trust Bldg.,
626 West Pender St.,
Vancouver, B. C.

Re: Masataro EBISUZAKI (in Japan)
and 337 Powell Street.

We wish to acknowledge receipt of your communication of the 16th instant and would advise that Quit Claim Deed herein has been forwarded to Ottawa and execution of same recommended by us.

We will advise you further upon receipt of reply
from Head Office.

Yours truly,

KW/21

K. W. BRIGHT
COUNSEL TO THE CUSTODIAN

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

Rec'd	AUG 27 1943
File No.
Ans.
Referred

ROYAL BANK BUILDING

VANCOUVER, B. C.Our file 295-109 and 295-143

25th August, 1943.

Office of the Custodian,
912 Royal Bank Building,
Vancouver, B. C.Attention: Mr. K. W. Wright

Dear Sirs:

Re: M. Ebisuzaki and Company and
T. Matsuyama and Company Limited

EVACUATION SECTION	
Rec'd	AUG 26 1943
File No.
Ans.
Referred	WRIGHT

As suggested to you in our letter of the 21st August we have written to Mr. Kita requesting his opinion as to our suggestion that the company should give a Quit Claim Deed re the Ebisuzaki building.

We now attach hereto a copy of Mr. Kita's reply, and advise you we have written him pointing out that in our opinion T. Matsuyama and Company as second mortgagees of the building are not entitled to rank with the creditors of M. Ebisuzaki and Company when dividends are paid.

You will note Mr. Kita is being repatriated and we consider the gratitude expressed by him in the manner in which his companies' affairs are administered by the Custodian will be exceedingly appreciated by Mr. McPherson.

Yours faithfully,

Enclosure.



ALPINE LODGE COMMUNITY
CHRISTINA LAKE B. C.

Cascade, B. C.

August 23rd, 1943.

Messrs. F. S. Ross & Sons,
Royal Bank Bldg.,
Vancouver, B. C.

Dear Sirs:

Attention: Mr. Wray

Re: Your File No. 295-109.

With reference to your favor of the 21st inst., regarding the second mortgage to the building of Masataro Ebisuzaki, I regret to say that, not knowing approximately what percentage the M. Ebisuzaki and Company will be able to pay the unsecured creditors, I cannot express my opinion as to the issuance of Quit Claim.

On suggestion made through the Spanish Consul at Vancouver, I am about to be repatriated, together with my wife, to Japan in exchange with Canadian Nationals now in Japan. However, upon arrival of peace, I am looking toward returning to this country, and at this opportunity, I wish to express my gratitude to you.

While I have given no authority to Mr. Kishizo Kimura, I have requested him to furnish you all the necessary information to his best knowledge concerning T. Matsuyama & Co. Ltd., B. C. Fish Salteries Ltd., and the Nanaimo Shipyards Ltd., should such occasion arises.

Thanking you again, I am,

Yours faithfully,

"R. Kita"

Ryotaro Kita.

C
O
P
Y

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

EVACUATION SECTION

Rec'd	AUG 23 1943
File No.	
Ans.	
Referred	<i>Almquist</i>

Rec'd	AUG 23 1943
File No.	173
Ans.	
Referred	ROYAL BANK BUILDING

VANCOUVER, B. C.

21st August, 1943

Our file 295-143Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Attention Mr. K. W. WrightRe: M. Ebisuzaki and Company, and Masatero
Ebisuzaki

Referring to your letter of August 17th, we would advise you that as T. Matsuyama and Company is under our control we have written to Mr. R. Kita the former manager of the company requesting his decision as to whether or not the company should give a Quit Claim deed of their interest in this property. As soon as we receive the reply from him, we will advise you.

Yours faithfully,



170 & 362
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
August 21st, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen:

Re: 337 Powell Street.

We wish to acknowledge receipt of keys to
above premises, for which we thank you.

Yours truly,

KWW/W

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

912 Royal Bank Building,
Vancouver, B. C.
August 17th, 1943

170
382

Legal Department

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Re: M. EBISUZAKI and Company, and
Masataro EBISUZAKI

Gentlemen:

Attached you will find a copy of a communication received from Messrs. Maitland, Maitland & Hutcheson, from which you will note that they are asking the Secretary of State to execute a Quit Claim in favour of Miss Ruth Leverson, First Mortgagee.

The application relates to store premises operated by M. Ebisuzaki and Company, but the land belongs to Masataro Ebisuzaki personally, and is known as 337 Powell Street. There are two mortgages against this property, the first in favour of Miss Leverson for \$3000.00, and the second mortgage is in favour of T. Matsuyama for \$5250.00.

The taxes on the property up to the end of 1942 amounted to \$835.40, and they are unpaid.

You will recall, that Messrs. Pemberton Realty Corporation submitted a valuation of \$2500.00, and that you considered this somewhat low. We therefore obtained a valuation from Messrs. Johnson, Reeve and Watson, and they stated, that in their opinion, the value of the property is not more than \$2500.00, and that an offer of \$2000.00, should be given consideration.

We advertised the property for sale on May 20th, 1943, but no bids were received.

170
382
Legal Dept.

Messrs. P. S. Ross & Sons

-2-

August 17th, 1943

Before forwarding the application of Messrs. Maitland,
Maitland & Hutcheson to Ottawa, we would be glad to have your
comments on behalf of T. Matsuyama and Company, Second Mortgagees.

Yours truly,

E. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/JF
Attach.

170 & 362
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
August 13th, 1943.

Messrs. Pemberton Realty Corporation,
418 Howe Street,
Vancouver, B. C.

Gentlemen:

Re: Lot 34, Block 40, D.L. 196, Group
1, New Westminster Plan 196, known
as 337 Powell Street - M. Ebisuzaki.

The above property has been advertised for sale twice
and no bids were received either time. We now desire to rent
the parcel and would be obliged if you would make every effort
to find a tenant. It is valued at \$2500.00.

An enquiry has recently been received from Mr. McLennan
of Pacific Mills Limited, telephone Hastings 6121, who is anxious
to secure storage space. It is possible that this store might be
of interest to him if it is suitable for storage purposes.

We will be pleased to hear from you in this connection.

Yours truly,

KWW/W

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

170 & 382
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
August 13th, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Your File 295-143.

Gentlemen:

Re: 337 Powell Street. - M. Ebisuzaki.

We wish to acknowledge receipt of your communication of the 9th instant in connection with above property, and would advise that we are placing this in the hands of Messrs. Pemberton Realty Corporation Limited, for rental.

We note the inquiry received from Mr. McLennan of Pacific Mills Limited and this has been passed along to Pembertons.

course.

You will hear from us further in this regard in due

Yours truly,

KWW/W

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

Files 12144 and Int. 1704

August 6th, 1943.

MEMORANDUM TO THE FILES.

Re: Trucks Custodian Nos. 60 & 111.

Truck T60.

Form letter sent to Mrs. Masatoaro Ebisuzaki, file 12144, should have been sent to M. Ebisuzaki Co., Internee file 170.

Funds have been correctly transferred to file Int. 170 on January 18th, 1943.

Truck T111.

Funds were also correctly transferred from file 12144 to Internee 170 on January 18th, resulting from the sale of this truck.

According to the ledger expenses were \$27.23, but the form letter sent to M. Ebisuzaki Co. showed expenses to be \$25.76, or a difference of \$1.47.

No further action is considered necessary.

De

/MS

File #382 & 170

July 21st, 1943.

MEMORANDUM

TO: MR. YOUNG

FROM: MR. K. W. WRIGHT

Re: Masatoro EBISUZAKI (In Japan)
and M. Ebisuzaki and Company.

Masatoro Ebisuzaki, a resident of Japan, is the owner of property known as 337 Powell Street, Vancouver, B. C., but we believe you have this property listed under Ebisuzaki & Company and would ask that you change your records accordingly.

KWW/W

K. W. WRIGHT

Files #382 & 170

July 20th, 1943.

MEMORANDUM

TO: MR. GOOD
FROM: MR. WRIGHT

Re: Masataro EBISUZAKI (in Japan)
and M. Ebisuzaki & Company.

Masataro Ebisuzaki is the owner of property known as 337 Powell Street, which was advertised for sale not long ago.

It is noted that three cheques payable to Messrs. Pemberton Realty Corp., Messrs. Johnson, Reeve & Watson & Messrs. J.J. Gibbons Co., being charges in connection with proposed sale, have been charged to account of M. Ebisuzaki & Company, instead of Masataro Ebisuzaki.

Will you therefore be kind enough to open an account for the latter and debit same with the amounts in question.

KRW/v

K. F. WRIGHT

File No. 170

Ref. No.

Date

July 2nd, .943.

Name

M. EBIZUZAKI & Co.

Your Account has been ~~CREDITED~~ as follows

\$9.66

J. J. Gibbons

Advertising property

Custodian of Enemy Property

562-170

912 Royal Bank Building,
Vancouver, B.C.
June 26, 1945

Maitland, Maitland & Hutcheson,
Royal Trust Building,
626 Pender Street West,
Vancouver, B.C.

Attention: Mr. J.G.A. Hutcheson

Dear Mr. Hutcheson:

In reply to your letter of the twenty-fourth instant, we beg to advise you that no bids were received in response to our advertisement offering for sale by tender the property known as 337 Powell Street, Vancouver, B.C.

We are now in receipt of the 1943 Tax Notice showing arrears and current Taxes as at July 3rd, 1945, amounting to \$1150.22.

Yours truly,

K. T. WRIGHT
COUNSEL FOR CUSTODIAN

GHP/JT

MAITLAND, MAITLAND & HUTCHESON
BARRISTERS & SOLICITORS

R. R. MAITLAND, LL.B. R. L. MAITLAND, K.C.
(1931-1932)
J. G. A. HUTCHESON

TELEPHONE: PACIFIC 7474
PRIVATE EXCHANGE
CABLE ADDRESS: "MAITCO"
CODE: BENTLEY'S

NINTH FLOOR
ROYAL TRUST BUILDING

626 PENDER STREET WEST

VANCOUVER, B.C.

June 24, 1943.

Office of the Custodian,
Department of the Secretary of State,
912 Royal Bank Bldg.,
VANCOUVER, B.C.

Rec'd JUN 25 1943
File No. _____
Ans. _____
Re: <i>MR Peers</i>

Dear Sirs:

RE: M. EBISUZAKI.
YOUR FILE 170 LEGAL DEPARTMENT

I must apologize for not having answered
before your letter of May 26th, but frankly there is little
that I could say.

I am surprised that the valuation of
Johnson, Reeve & Watson is so low, as I understood our client
had looked upon this property as reasonable security for her
loan.

I notice that the property was advertised
for sale, the tenders closing at noon on June 5th. I would
appreciate it if you would let me know what was the result.

Yours truly,



JGAH:T

170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
June 16th, 1943.

Messrs. F. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen:

Re: M. Ebisuzaki & Company.

Confirming the writer's conversation with Mr. Gray today, this is to advise that we forwarded a letter to Messrs. Maitland, Maitland & Hutcheson under date of 26th ult. as follows:

"As we understand you are acting as solicitor for Miss Ruth Leverson, we are writing you in connection with the property described as Lot 34, Block 40, D.L. 196, and known as 337 Powell Street, Vancouver, on which Miss Leverson holds a first mortgage, amounting to \$3,000.00.

There is a second mortgage of \$5,250.00 in favour of T. Matsuyama & Company Limited, and arrears of taxes to the end of 1942, amounting to \$833.30.

We have had a valuation of this property made by Messrs. Johnson, Reeve and Watson, and they estimate the present sale value of the property to be from \$2,000.00 to \$2,500.00, and we are enclosing a copy of their valuation for your information.

The property is advertised for sale and tenders close at twelve noon, daylight saving time, June 5th, 1943.

Our purpose in writing you in this matter is so that we may receive any comments or suggestions you might care to make on behalf of your client in connection with this property."

Yours truly,

KWW/v

K. F. WRIGHT
COUNSEL TO THE CUSTODIAN

June 16, 1943.

P. S. Ross & Sons,
Royal Bank Building,
Hastings and Grenville,
Vancouver, B. C.

Re: EBISUZAKI & CO.

Dear Sirs:

The Custodian has not been able to take action in connection with the following claims you have filed with us on behalf of EBISUZAKI & CO. against the individuals mentioned below:

1. ABE, Shogoro	\$ 6.50
2. AZUMA	2.35
3. HASEGAWA	2.20
4. ITO, Jinsaburo	15.11
5. KAWANO, T.	.62
6. KAWASOE, Shunsu	6.04
7. MIYAZAKI, Seiji	76.90
8. MUKAI, Yoshio	147.34
9. MURAKAMI, M.	.54
10. NAKAMURA, Tonomoshi	35.00
11. NISHITZAKI, Kenjiro	429.74
12. OTO, Tomisaburo	9.75
13. SAWA, Uchijiro	14.45
14. SHIMAMURA	2.80
15. SHIMIZU	42.46
16. SHIN, Yasusuki	11.70
17. SHINOHARA	7.00
18. SOSHIMA	5.25
19. TABUCHI, Kenji	44.08
20. TAKEMOTO, Yuriko	9.04
21. TANIGUCHI CAMP	782.36
22. TATEBE, Kensuke	46.65
23. TATEISHI, Tatsukichi	90.00
24. TOYOTA, Tatsugoro	218.72)
	261.18)
25. TABONE CAMP	18.76
26. YAMADA	1.95
27. YANAGIKAWA	1.60

Insofar as the foregoing claims are concerned the individuals mentioned above have either not registered with the

Int. 170

June 16, 1943.

Messrs. F. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki Company

Please note that as has not been possible for the Japanese Evacuation Section to take action in connection with the following claims filed with us by you on behalf of M. Ebisuzaki Company:

\$26.38 -	S. HAYAKAWA	\$ 2.95 -	Tomitaro SATO
\$ 3.79 -	Herry IKENO	\$46.50 -	Shikazi Company
\$ 3.95 -	B. ITO	\$ 3.85 -	Y. SHIKAZE
\$32.59 -	J. KIKI	\$14.49 -	Kenji SHIMADA
\$62.17 -	Kikuchi KIMURA	\$ 1.61 -	B. SHIMIZU
\$27.23 -	KISHIYAMA	\$13.63 -	SUDA
\$27.24 -	Eichi KITAGAWA	\$41.85 -	SUGIYAMA, Yoshit
\$20.01 -	K. KITAGAWA	\$ 5.30 -	SUYAMA
\$35.36 -	G. KOBAYASHI	\$17.34 -	Tatsu TAKAHASHI
\$ 3.40 -	Nora MAEDA	\$ 6.85 -	TANIGUCHI
\$ 3.45 -	Miss Takashima MATSUBUCHI	\$13.56 -	K. TANIGUCHI
\$ 1.00 -	MATSUBO	\$ 4.75 -	TANOUYE
\$32.64 -	Ichio MIKI	\$ 6.68 -	T. TERADA
\$32.90 -	MITANI	\$ 1.75 -	UCHIDA
.40 -	MIWA	\$38.50 -	K. UMERU
\$ 4.40 -	MORINO, Y.	\$ 8.84 -	C. UENAKA
\$ 1.55 -	MURAI	\$13.80 -	E. UYEMURA
\$ 1.05 -	MURAKAMI	.35 -	WATANABE
\$ 3.30 -	Sachio NIYA	\$ 1.00 -	N. WATANABE
\$213.79 -	Hatsutaro NISHI	\$32.25 -	Tatsugaki YAMAGUCHI
.95 -	M. NISHIMURA	\$23.26 -	YAMAMURA
\$ 4.95 -	OKAZAKI	\$19.89 -	T. YANOSHITA
\$ 3.40 -	Tom OZAMOTO	\$ 1.60 -	YONEMURA
\$ 5.00 -	SAMESHIMA	\$ 2.55 -	YOSHIDA
\$14.25 -	Jujiro SAMESHIMA	\$10.73 -	San YOSHINO

Action has not been possible because identification of the alleged debtors can not be made.

Int. 170

June 16, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: M. EBISUZAKI & COMPANY

Please note that the Japanese Evacuation Section can take no action whatsoever in connection with the following claims filed with us on behalf of M. Ebisuzaki and Company against certain individuals of the Japanese race, as summarized below:

(1)	FUKUDA -	\$ 17.05
(2)	FUKUDA -	22.84
(3)	FUJIBAYASHI -	10.00
(4)	FURUMOTO -	9.20
(5)	KAJI, Mrs. -	4.50
(6)	KONNO -	1.38
(7)	NISHIZAWA -	1.20
(8)	OGAWA -	7.12
(9)	SENDA -	1.20
(10)	SUZUKI, Mrs. Y. -	31.62
(11)	TABA -	12.48
(12)	TAKASHIMA -	1.50
(13)	TANAKA -	1.49
(14)	TANIKAWA -	6.78
(15)	TANIWA -	4.85
(16)	TERAMOTO, I. -	35.00
(17)	YAMAMOTO, S. -	5.95
(18)	YAMASHITA -	2.50
(19)	YOSHIDA, Mrs. -	.95

In connection with all of the claims listed above, no addresses have been provided, and initials have been given in three cases only, and in the case of three claims only is there any indication as to whether a man or a woman is involved. If you desire the Japanese

T A X E S

170

Ebisuzeaki Masataro

1943

Nett Amount
(If Paid July 3/43)

Lot 34, Block 40, D.L. 196

\$252.59

\$1150.22

File No. 170
Legal Section

912 Royal Bank Building,
Vancouver, B.C.
June 10th, 1943

Attention: Mr. Field

Messrs. P.S. Ross & Sons
Royal Bank Building,
Vancouver, B.C.

Re Masataro EBISUZAKI (Japan)
and 337 Powell Street

Dear Sirs:

With reference to the above property, which was advertised for sale, with tenders to close on June 5th, 1943, we regret to advise you that no bids were received to purchase this property.

Yours truly,

K.W. WRIGHT
COUNSEL FOR CUSTODIAN

GHP/HW

"COPY" of Letter on File 382

Int. 170-A

June 5, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki Company

The attached extracts of claims refer to sums claimed to be owing to the M. Ebisuzaki Company by Ansel Aho, Sam Clark and Harry Olsen. As the affairs of the M. Ebisuzaki Company are under your control, it occurs to us that you will desire to endeavor to secure collection.

Yours truly,

R. P. Alexander,
Manager.

RPA:MA
Encs.

170.
Legal Dept.

912 Royal Bank Building,
Vancouver, B.C.
May 26th, 1943.

Attention - Mr. J.G.A. Hutcheson

Messrs. Maitland, Maitland & Hutcheson,
626 West Pender Street,
VANCOUVER, B.C.

Re: M. Ebisuzaki & Company

Dear Sirs:

As we understand you are acting as solicitor for Miss Ruth Leverson, we are writing you in connection with the property described as Lot 34, Block 40, D.L. 196, and known as 337 Powell Street, Vancouver, on which Miss Leverson holds a first mortgage, amounting to \$5,000.00.

There is a second mortgage of \$5,250.00, in favour of T. Matsuyama & Company Limited, and arrears of taxes to the end of 1942, amounting to \$835.30.

We have had a valuation of this property made by Messrs. Johnson, Reeve and Watson, and they estimate the present sale value of the property to be from \$2,000.00 to \$2,500.00. We are enclosing a copy of their valuation for your information.

The property is advertised for sale and tenders close at twelve noon, daylight saving time, June 5th, 1943.

Our purpose in writing you in this matter is so that we may receive any comments or suggestions you might care to make on behalf of your client in connection with this property.

Yours truly,

K.W. WRIGHT,
Counsel to the Custodian.

GHP:HW.
Encl.

ADVERTISED AS FOLLOWS

The Sun May 20/43

The News Herald May 21/43

The Province May 22/43

REAL ESTATE FOR SALE BY TENDER

The Secretary of State of Canada and/or Custodian offers for sale by tender the following properties situated in Vancouver:

Lot 11, Block 22, District Lot 200A, Group 1, New Westminster District, Plan 197, known as 25 West 5th Avenue, being a seven-room frame dwelling and garage;

Lot 18, Blocks 35 and 36, Subdivision "B", District Lots 319, 324 and part of 323, Group 1, New Westminster District, Plan 4315, known as 8517 Osler Street, being a small one-storey frame dwelling;

Lot 2 of Parcel "B" of Lot 14, Block "C", District Lots 319, 324 and part of 323, Group 1, New Westminster District, Plan 5525, known as 8821 Osler Street, being a four-room frame dwelling with basement;

Lot 9, Block 61, District Lot 181, Group 1, New Westminster District, Plan 196, known as 840 East Cordova Street, being a one-storey frame dwelling and garage;

Lot 10, Block 61, District Lot 181, Group 1, New Westminster District, Plan 196, known as 846 East Cordova Street, being a one-storey frame dwelling and garage;

Lot 13, except the West 24 feet 6 inches and the West 12 feet of Lot 12, Block 25, District Lot 200 "A", Group 1, New Westminster District, Plan 197, known as 279 East 5th Avenue, being a two-storey seven-room frame dwelling and garage;

Lot 20, Block 53, District Lot 196, Group 1, New Westminster District, Plan 196, known as 661 East Cordova Street, being a two-storey eight-room frame dwelling;

Lot 34, Block 40, District Lot 196, Group 1, New Westminster District, Plan 196, known as 337 Powell Street, being a one-storey brick store building with part-basement;

South Half of the South Half of Lots 23 and 24, Block 21, District Lot 200 "A", Group 1, New Westminster District, Plan 197, known as 2040 Columbia Street, being a six-room two-storey frame dwelling;

Lot 12, Block 59, District Lot 196, Group 1, New Westminster District, Plan 196, known as 656 East Cordova Street, being a six-room two-storey frame dwelling;

ALSO

Lots 15 and 16, Block 75, Sections 21 and 22, Block 5 North, Range 6 West, Map 1555, Municipality of Richmond, known as 203-205 No. 3 Road, Lulu Island, being a one-storey frame store building and a one-storey frame shingled building, containing 5 suites;

West Half of Lot 1, Block 11 of South Half of Lot 116, Group 1, Map 2223, New Westminster District, known as 3906 Union Street, Burnaby, being a single-storey frame dwelling.

Tenders for the individual parcels will be received by and should be addressed to the Office of the Custodian, 912 Royal Bank Building, Vancouver, B.C., marked "Tender for Real Estate" up to Noon, Daylight Saving Time, on the fifth day of June, 1943, and must be accompanied by a certified cheque, payable to the Custodian, for ten percent (10%) of the amount tendered.

The assets are offered for sale without any warranty whatsoever on the part of the undersigned as to condition or state of repair of such assets, and are subject to existing leases and/or encumbrances, if any.

Cheques in respect of unaccepted bids will be returned in due course.

Neither the highest nor any tender will necessarily be accepted. Further particulars may be obtained during office hours any day up to Noon on the 4th day of June, 1943, and arrangements made with the undersigned to inspect the said premises.

DATED at Vancouver, B.C., this 20th day of May, 1943.

The Custodian of Enemy Property,
912 Royal Bank Building,
Vancouver, B.C.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

CABLE ADDRESS: PHIL ROSS	
EVACUATION SECTION	
Rec'd	MAY 25 1943
File No.	
Ans.	
Referred	912

ROYAL BANK BUILDING

VANCOUVER, B. C.

21st May, 1943.

Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Attention Mr. K. W. Wright

Dear Sir:

Re: M. Ebisuzaki

In connection with the property owned by M. Ebisuzaki at 337 Powell Street, we acknowledge receipt of a copy of the valuation made by Mr. Douglas W. Reeve. This property, as you are aware, is covered by two mortgages, the first of \$3,000.00 in favor of Miss Ruth Leverson. We understand you are offering this property for sale and would suggest that a copy of Mr. Reeve's valuation be given to Mr. Hutcheson of Messrs. Maitland, Maitland and Hutcheson, 626 West Pender Street. Mr. Hutcheson acts on behalf of Miss Leverson.

In view of the fact that the valuation of Mr. Reeve is \$2,500.00 and that in addition to the first mortgage of \$3,000.00 there were taxes outstanding of some \$800.00, it would seem desirable that Mr. Hutcheson be consulted when the tenders, if any, are received. We also believe that Mr. Hutcheson would welcome an opportunity of discussing the matter with you.

Yours faithfully,

P. S. Ross

Pemberton Realty

CORPORATION LIMITED

Receipt No 5535

VANCOUVER 418 Howe Street
VANCOUVER, B. C.

Q 108 29/43

Received from

Metastad MAY 7 1943

Vancouver, B. C.

Property

Dollars

for

evaluation fee re

337 Penneest

File 170

\$

750

PEMBERTON REALTY CORPORATION LIMITED

per

ACTION SECTION

MAY 7 1943

912

File No.

7-1943

Ans.

rec'd

Department of the Secretary of State,
Office of the Custodian,
912 Royal Bank Building,
675 West Hastings Street,
VANCOUVER, B. C.

Re: Your File No. 170 - Legal Department.

Dear Sirs:

Enclosed herewith is our receipt for \$7.50, being valuation fee as per your letter of April 26, 1943.

Yours truly,

PEMBERTON REALTY CORPORATION LIMITED.

J. G. Walker
Manager - Rental Department.

JGW:MM

Enc.

602 WEST HASTINGS STREET

VANCOUVER, B.C.

Rec'd MAY 5 1944
File No. 178-1944

3. File No. 126-1943
Ans. red

File Nos 170 and 382

Lot 34 Block 40 D.L. 196

4

170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
April 30th, 1943.

Messrs. Johnson & Reeve,
Bank of Nova Scotia Building,
602 West Hastings Street,
Vancouver, B. C.

Attention: Mr. D. W. Reeve.

Gentlemen:

Re: M. Ebisuzaki & Company
337 Powell Street.

We wish to acknowledge and thank you for your
communication of the 29th instant, submitting valuation
on property known as 337 Powell Street.

Enclosed herewith please find cheque for \$5.00,
covering payment of your fee for same, for which we
would appreciate receiving an acknowledgment.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/W
Encl.

170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
April 30th, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen: Re: M. Ebisuzaki and Company.
 337 Powell Street, Vancouver.

In accord with your communication of the 27th
instant, we requested Mr. Douglas W. Reeve to make a
valuation of the property known as 337 Powell Street.

Herewith you will find Mr. Reeve's report,
which confirms the valuation made by Messrs. Pemberton
Realty Corporation Limited.

Yours truly,

KWW/W
Encl.

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

File #170

MEMORANDUM

April 30th, 1943.

TO: MR. F. C. SHEARS
FROM: MR. K. F. WRIGHT

Re: M. Ebisuzaki & Co.
337 Powell Street.

At the request of Messrs. P. S. Ross & Sons, we had Pemberton Realty Corporation Ltd. value the premises known as 337 Powell Street. They reported on the 20th instant that the property would likely only have a sales value of \$2500.00.

Upon receipt of this information, Messrs. P. S. Ross & Sons wrote suggesting that the valuation given did not seem enough in view of the fact that the property is assessed at \$6,600.00, and recommended that another valuation should be secured.

Attached hereto you will find report received today from Mr. Reeve, confirming the Pemberton valuation, copy of which has gone forward to Messrs. P. S. Ross & Sons.

In looking over the file, I note a memo to the effect that there are two mortgages against the property with a balance owing on the first mortgage of \$3000.00 and \$5250.00 owing on second mortgage. This information has not been confirmed, but is passed on to you in order to ease the shock that may be felt as future offers come for some of these properties in the deserted village.

KFW/W
Attach.

K. F. WRIGHT

JOHNSON AND REEVE
ESTATE AGENTS
VALUATIONS, ARBITRATIONS, INSURANCE, REAL ESTATE, MORTGAGES
MEMBERS VANCOUVER REAL ESTATE EXCHANGE

Rec'd	APR 30 1943
File No.	170
ANS.	
Entered	

BANK OF NOVA SCOTIA BUILDING
602 WEST HASTINGS STREET
VANCOUVER, B.C.

29th April, 1943.

File 170

The Custodian's Office,
Room 912,
Royal Bank Building,
Vancouver, B.C.

File Nos. 170 and 382
Legal Department

Attention of Mr. W. Wright

Dear Sir:

re M. Ebisuzaki & Company
337 Powell Street
Lot 34 Block 40 D. L. 196

In accordance with your instructions we have inspected this property and beg to report as follows.

The location is in what was formerly the best retail shopping part of Powell Street. The land assessment, as made by the City, is therefore much too high in present circumstances, resulting in high taxes.

The building, which is vacant, is a one storey brick structure covering the whole site, with a basement at the northerly end, about 25 feet square. There is plate glass shop front with tiled vestibule and oak flooring in the show windows. The floor of the shop is in fairly good condition but worn in the traffic strips. The rear of the premises has been used for storage and the floor is badly worn in places, also in this part some of the plaster is broken, with some indication of leakage in the roof.

There is a mezzanine, with so low a ceiling that it is of little, if any, value.

The plumbing is not in good condition and comprises a sink on the ground floor and a w.c. in the basement, the latter being probably contrary to City By-laws.

The wiring is mostly in conduit, but looks as if it had been done piecemeal, and some portions omitted.

The adjoining building on the east side is also of brick, but the fire map shows the west wall as being only 9 inches thick, and the east wall of No. 337 as 17 inches. The roof timbers of the adjoining building may rest partly on the wall of No. 337.

In a location of this kind an upper storey is of considerable advantage, as productive of revenue which lends a degree of investment value to the property. Upper floors with rooms are likely to be more in demand on Powell Street than ground floor premises, for some time to come, until business is re-established.

The present value of the property exists only for a buyer who could make use of the building. Although the building cost a good deal more than a two storey wood structure, this aspect discounts its superiority in quality and permanence under present conditions.

JOHNSON AND REEVE

ESTATE AGENTS
VALUATIONS, ARBITRATIONS, INSURANCE, REAL ESTATE, MORTGAGES
MEMBERS VANCOUVER REAL ESTATE EXCHANGE

- Page 2 -

BANK OF NOVA SCOTIA BUILDING
602 WEST HASTINGS STREET
VANCOUVER, B.C.

The Custodian's Office,
VANCOUVER, B.C.

29th April, 1943.

We are of the opinion that the value of the property is not more than \$2,500, and that an offer of not less than \$2,000 should be given consideration, especially as we are informed that the taxes are in arrear to the extent of \$833.30.

Yours faithfully,

JOHNSON, REEVE & WATSON
per *Robert Reeve*

DWR

170

Vancouver, B. C.,

April 27th, 1943.

MEMORANDUM TO MR. SHEARS

M. Ebisuzaki & Company

The assets of this partnership have been realized, with the exception of the accounts receivable and the major portion of the Japanese manufactured merchandise. We are discussing at the present time the possibility of placing a portion of this Japanese merchandise for sale by auction and will advise you as soon as the auctioneer has had an opportunity to inspect the merchandise and give his opinion.

A report on this company was made early in April and gives the position of the company up to date.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

MAJ. GEN. J. G. ROSS, C.M.G.,
J. W. ROSS, LL.D.,
S. R. CAMPBELL,
J. A. GRANT,
W. L. GATEHOUSE,
C. M. HAWTHORN,
J. A. ROSS,
H. I. ROSS,
C. M. SMITH,

G. E. HOULT,
S. B. PECKHAM,
W. G. JEPHCOTT,
H. S. HAWTHORNE,
F. E. H. GATES,
J. A. ROSS,
F. A. COFFEY,
G. G. HARRIS.

Rec'd	APR 28 1943
File No.	
Ans.	
Referred	<i>Mr. Ross</i>

ROYAL BANK BUILDING

2500-1000-1000-1000

MONTREAL, QUE.
Vancouver, B. C.Our file 295-143

27th April, 1943.

Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Attention Mr. K. W. Wright

Dear Sir:

Re: M. Ebisuzaki Company

170

We acknowledge receipt of yours of the 22nd instant enclosing evaluation by Pemberton Realty Corporation of 337 Powell Street.

The valuation given of \$2,500.00 does not seem enough in view of the fact that the property is assessed at \$6,600.00. We believe that another valuation should be secured as a check upon the valuation already made.

Yours faithfully,

P. S. Ross

170 & 382
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
April 26th, 1943.

Messrs. Johnston, Reeve & Watson,
Bank of Nova Scotia Building,
602 West Hastings Street,
Vancouver, B. C.

Attention: Mr. Reeve.

Gentlemen:

Re: H. Eblenszski & Company
337 Powell Street.

Will you kindly make a valuation of the property
described as Lot 34, Block 40, District Lot 196, known as 337.
Powell Street.

Thanking you for your attention to this matter, we
remain,

Yours truly,

KW/W

K. W. WRIGHT
COUNSEL TO THE CURTODIAN

170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
April 26th, 1943.

Messrs. Pemberton Realty Corp. Ltd.,
418 Howe Street,
Vancouver, B. C.

Gentlemen: Re: Masatomo Ebisuzaki & Company
 337 Powell Street, Vancouver.

We wish to acknowledge with thanks your communication of the 20th instant, submitting valuation on property at 337 Powell Street.

Enclosed herewith please find cheque for \$7.50 covering payment of your fee. Please be kind enough to let us have acknowledgment of same.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/W
Encl.

170

506 Royal Bank Building,
Vancouver, B.C.
24th April, 1943.

Messrs. P.S. Ross & Sons,
411 Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ehtsuzaki Company

We are in receipt of your letter of the 22nd instant in which you enclosed two copies of your Report on M. Ehtsuzaki Company dated 5th April.

Mr. McPherson's copy has gone forward to him to-day by airmail as you verbally requested.

Yours truly,

F. G. Shears,
Acting Director.

FCS/PMH

506 Royal Bank Building,
Vancouver, B.C.

24th April, 1943.

G. W. McPherson, Esq.,
Executive Assistant to the
Secretary of State of Canada,
Office of the Custodian,
Victoria Building,
Ottawa, Ontario.

Dear Mr. McPherson:

Re: M. Ebisuzaki Company

Messrs. F.S. Ross & Sons' Report on M. Ebisuzaki
Company has just been brought to me by Mr. Field and he is
anxious that this should be forwarded to you immediately and
the same is herein enclosed.

Yours very truly,

F. G. Shears,
Acting Director.

FGS/PMH

encl.

170 & 282
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
April 22nd, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen: For M. Edlenszeld & Co.

Enclosed herewith you will find copy of valuation received from Messrs. Pemberton Realty Corporation Limited, relative to 337 Powell Street.

The following note appears on our file:

'We are advised that the first mortgage, in favour of Miss Leverton, has a balance owing of \$3,000.00 and \$5,250.00 is owing under the second mortgage, in favour of Toyoso MATSUYAMA, in Japan, Internee File No. 220.'

Yours truly,

K. T. WRIGHT
COUNSEL TO THE CUSTODIAN

KWT/v
Encl.

170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
April 22nd, 1943.

Messrs. Pemberton Realty Corporation Ltd.,
418 Howe Street,
Vancouver, B. C.

Gentlemen: Re: Masataro Ebisuzaki (in Japan)
 and Ebisuzaki & Co. - 337 Powell St.

We wish to acknowledge receipt of your communication of the 20th instant, in connection with valuation of property known as 337 Powell Street, for which we thank you.

Yours truly,

K. W. WRIGHT
COUNSEL TO THE CUSTODIAN

KWW/W

ESTABLISHED 1887

Pemberton Realty Corporation Limited

TELEPHONE PACIFIC 8241

418 HOWE STREET
VANCOUVER, CANADA

April 20, 1943.

Rec'd	APR 21 1943
File No.	170
Ans.	
Retired	

Mr. K. W. Wright,
Counsel to the Custodian,
912 Royal Bank Building,
VANCOUVER, B. C.

Dear Sir: Re: Masataro Ebisuzaki (in Japan)
 and Ebisuzaki & Co. - 337 Powell St.

In reply to your letter of April 8th, we have made an inspection of these premises. At the present time these premises would likely only have a sales value of about \$2,500.00. The building itself should be insured for about \$3,000.00. If it were not for the fact that these premises were situated in the surroundings that they are, they would likely sell for about \$3,800.00.

We trust that this is the information that you would like to have.

Yours very truly,

PEMBERTON REALTY CORPORATION LIMITED,

J. F. Walker
Manager - Rental Department.

JGW:M

CITY REAL ESTATE

APPRAISALS

PROPERTY MANAGEMENT

MORTGAGES

FARM LANDS

Mr. K. W. Wright,
Counsel to the Custodian,
912 Royal Bank Building,
VANCOUVER, B. C.

418 Howe Street,
Vancouver, B. C.
April 20, 1943.

IN ACCOUNT WITH

Gemberton Realty
CORPORATION LIMITED

Re: Masataro Ebisuzaki (in Japan)
and Ebisuzaki & Co. - 337 Powell Street
Lot 34, Blk.40, D.L.196, Gp. 1, N.W.D.

To Valuation Fee re the above premises -

\$7.50

JGW:M
E.& O.E.

29.170

9280

April 19, 1943.

M. Edisuzaki & Co.,
c/o Frederick Field & Co.,
Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: Zenichi ISHIKAWA, #13589 (Deceased).

A claim in the sum of \$5.52 was filed by
M. Edisuzaki & Co. against the above Japanese person.

This letter is to advise you that Mr.

Ishikawa died on or about the 15th day of April 1943. The widow,
Mitsui Ishikawa is the beneficiary of her husband's insurance policy,
proceeds of which will no doubt be paid to her in due course.

The Custodian has no evidence as to whether
or not Mr. Ishikawa admitted your claim against him or whether
his widow will do so on his account. Her present address is
Tushino, B. C. and from now on we would advise you to look to
her for settlement of your claim, if you still wish to pursue
it.

If Mrs. Ishikawa pays this claim direct to you,
will you kindly advise us in order that we may clear our records.

Yours truly,

A. G. McArthur,
Administration Department.

AGM:AS

Copy for Internee File 170.

~~5220~~

March 12, 1943.

Mr. Chutaro TERAMISHI,
Registration No. 01768,
c/o O & A. Gruenke,
Emerson, Manitoba.

Dear Sir:

We have not received an answer to
our letter of February 6th, copy of which is
enclosed.

Your immediate reply will be
appreciated.

Yours truly,

A. McAllister,
Claims Department.


Encl.

Int. 170

March 13, 1943.

M. Eblensalt & Co.,
c/o P. S. Ross & Sons,
675 W. Hastings Street,
Vancouver, B. C.

Dear Sirs:

Re: Chutaro TERANISHI, Reg. #01768,

We have written to the above mentioned several times in connection with your claim against him in the amount of \$1.60, but have received no answer from him, and we do not feel that we can pursue the matter further.

Should you wish to contact him personally, his address is below.

Mr. Chutaro TERANISHI,
Registration No. 01768,
c/o C. & A. Gruenke,
Merson, Manitoba.

Trusting that you will be able to collect this account yourself, we are,

Yours truly,

A. McAlister,
Claims Department.


MS:AS

170
Legal Department

912 Royal Bank Bldg.,
Vancouver, B. C.
February 15th, 1943.

Messrs. P. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B. C.

Gentlemen: Re: M. Ebisuzaki & Company.

We are attaching hereto letter received from the
Unemployment Insurance Commission in connection with a claim
against the above company in the amount of \$51.90.

Will you be kind enough to give this matter your
attention.

Yours truly,

K. W. FRIGHT
COUNSEL TO THE CUSTODIAN

KWF/W
Attach.

Int. Files 170 & 382
1251,
319

MEMORANDUM

Rec'd	FEB 11 1943
File No.	
Ans.	
Referred	

February 10th, 1943.

To Mr. K.W. Wright
From Mr. Ian Macpherson

Herewith Certificates of Vesting covering the properties described below. If in order will you please return to me for registration, retaining one copy of each search for your files.

1. Lot 34, Blk.40, D.L.196, Gp.1, Pl.196, N.W.D. - EBISUZAKI & Co. & Masataro EBISUZAKI.
2. (a) Lot 2 in Blk."K" of Sections 4 and 6A, Nelson District, Plan 1478.
(b) Lot 1 of Sec.4, Nelson District, Plan 2264. - Tami UCHIYAMA.
3. Lot 28, Subdivision "A", Blk.167, D.L.264"a", Group 1, N.W.D., Plans 607 and 1771. - Wilhelmina HOLTZ. (No Vesting Order prepared as none asked for.)

(Copies of Search for 1 and 2 already on files.)

IM:PB

Ian Macpherson

Internee File 170
Internee File 382
C. of T. 87552-1

CANADA

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

CERTIFICATE OF VESTING

I, the undersigned, being duly authorized by the Custodian, hereby certify that the property, right and interest described hereafter is vested in the Custodian.

Description of property right and interest

City of Vancouver.

Lot 34, Block 40, District Lot 196, Group 1, District of New Westminster, Plan 196.

Together with the Interest of EBISUZAKI & Co. Ltd. and Masatero EBISUZAKI now in Japan and any other enemy interested therein.

February 6th, 1943.
Vancouver, B. C.

Assistant Deputy Custodian

INSTRUMENT FILE 170
INSTRUMENT FILE 382 ✓
C. of T. 67552-1

CANADA

DEPARTMENT OF THE SECRETARY OF STATE

OFFICE OF THE CUSTODIAN

CERTIFICATE OF VESTING

I, the undersigned, being duly authorized by the Custodian, hereby certify that the property, right and interest described hereafter is vested in the Custodian.

Description of property right and interest

CITY OF VANCOUVER.

Lot 36, Block 40, District 10, City of Vancouver, B.C.

Together with the interest of DISTRICT 10, City of Vancouver, B.C. and the interest of the City of Vancouver in the property, right and interest described above.

February 14, 1943.
F. G. SHEARS, Esq.

(F. G. SHEARS)
Authorized Deputy of the Secretary
of State and/or Custodian

Assistant Deputy Custodian

Registered
Mar. 15/43
35-866

G. W. McPHERSON, ESQ.

Vancouver, B. C.

Our File No. 295-143

5th February, 1943.

Office of the Custodian,
Royal Bank Building,
Vancouver, B. C.

Dear Sirs:

Re: Shinichi Hayashi &
M. Ebisuzaki Company

We have yours of the 4th instant relative to the above in which you state that Mr. Hayashi claims the sum of \$625.00 from Ebisuzaki Company less a contra account of \$70.00 for Board. This \$625.00 is based on earnings by him in connection with the cutting and chuting of bolts at Still-water. The figures credited by the owners do not agree with the amount claimed by Hayashi and we do not think that the credit to him will be nearly as large as \$625.00.

We are investigating the matter and will advise you again.

Yours faithfully,

W. J. McPherson

✓

File No. 170

January 28th, 1943.

MEMORANDUM TO MR. WRIGHT

Re: M. Ebisuzaki and Company

Would you please refer to Mr. McPherson's memorandum of December 21st.

I wrote to Mr. I. Macpherson on January 28th requesting that the property at 337 Powell Street be searched. Until his report is received, there does not appear to be anything further to do in connection with this memorandum.

J. Barwell

FC/DG

File No. 170

January 28, 1943.

MEMORANDUM TO MR. I. MacPherson

Re: M. Ebisuzaki and Company

It would be very much appreciated if you would kindly search the title to the property known as 337 Powell Street.

FC/DG

REVIEWED AS OF 11-1-43

M. EBISUZAKI & Co.

File #170

11-1-43 Ledger balance (Debit Balance) - - - - - \$50.00

Particulars of Company:

Controlled by 3 partners:	
MASATARO EBISUZAKI - in Japan	<u>Interest</u>
MRS. HIDE EBISUZAKI-466 E.Cordova St.Vancouver--	-- 25%
TEIJI MORISHITA ----466 E. CordovaSt.Vancouver--	50%
Partnership agreement dated 30th July, 1936.	25%
Operating retail store at 337 Powell Street.	
T. Makuyama & Co. are said to have an interest in property owned by the Ebisuzaki's but there is nothing on file.	
Stock of Japanese goods transferred and Stored in warehouse of T. Maikawa Stores Ltd., With the approval of the creditors, the stock of fixtures were auctioned for Approx. \$3,300.00.	

Fees

P. S. Ross & Sons. - - - - - \$5.75.00

Future Disposition

A full report on this file cannot be made until a report is received from P. S. Ross & Sons for which Mr. G. W. McPherson has asked them in numerous letters, but not yet on file.

A review of Mrs. M. Ebisuzaki's as well as Teiji Morishita's file disclosed that there is nothing on these files relative to M. Ebisuzaki & Company.

170 (Dm)

Jan 2 / 5/42

Mr Field advised only
\$3000 Dm. on 13th.

Strong approval made

to the extent about any more
Dm. No information

on the file re Dm.

No Field will advise.

What emergency be

in making

Proceed to London

(Dm)

File No. 170

December 30th, 1942.

MEMORANDUM

TO: MR. F.G. SHEARS
FROM: MISS F. CARROLL

Re: M. Ebisuzaki Company

You will no doubt recall that shortly before Mr. McPherson's departure for the East Mr. Field was in his office and brought up the question of collecting monies owing to the M. Ebisuzaki Company, which is controlled by Messrs. P.S. Ross and Sons. Mr. McPherson advised Mr. Field to send in a list of the accounts and we would check it with our records, in order to see if anything could be done toward collecting them.

Attached is a list of the claims forwarded by Mr. Field, together with the individual accounts.

FC:HW.
Attach.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

MAJ. GEN. J. G. ROSS, C.M.G.,
J. W. ROSS, LL.D.,
S. R. CAMPBELL,
J. A. GRANT,
W. L. GATEHOUSE,
G. M. HAWTHORN,
I. A. ROSS,
H. I. ROSS,
C. M. SMITH,
G. E. HOULT,
S. B. PECKHAM,
W. G. JEPHCOTT,
H. S. HAWTHORNE,
F. E. H. GATES,
J. A. ROSS,
F. A. COFFEY,
G. G. HARRIS.

Rec'd	DEC 23 1942
File No.	170
Ans.	
Referred	

ROYAL BANK BUILDING
360 ST. JAMES STREET
Vancouver, B.C.
MONTREAL 700E.

22nd December, 1942

Our file No. 295-143

G. W. McPherson Esq.,
Authorized Deputy of the Secretary
of State and/or Custodian,
912 Royal Bank Building,
Vancouver, B.C.

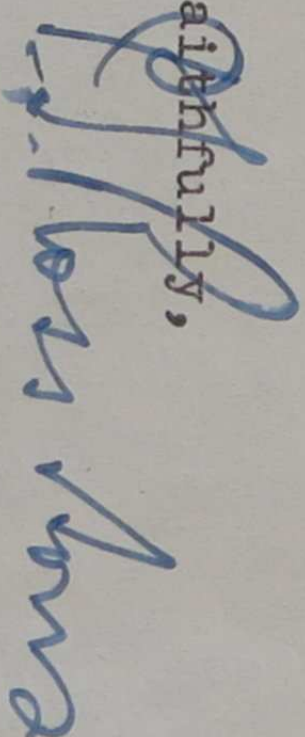
Dear Sir:

Re: M. Ebisuzaki Company.

We enclose in duplicate list of accounts receivable showing the accounts due to M. Ebisuzaki Company. We have endeavoured to supply the Christ-ain names wherever possible as well as the addresses prior to evacuation.

We have the ledgers showing how the balances are arrived at.

Yours faithfully,



Enclosures.

File No. 170

December 21st, 1942.

MEMORANDUM

Re: M. Ebisuzaki & Company

Mr. Field will let us have a progress report shortly, but in the meantime he is continuing the liquidation of the company's affairs.

The property was already advertised for sale and subsequently sold by auction, insofar as the Canadian merchandise is concerned, and the Japanese merchandise is still on hand, but it might possibly be disposed of to Matkawas.

It appears that the property is owned by Ebisuzaki in Japan, and, since it is a partnership and the assets of the partner would be liable for the debts of the company, and, if the company is in debt, the premises should be sold if at all possible.

Mr. Field should be appointed liquidator of the affairs of the individuals and the property advertised in the usual way. This can be done under Regulation 15 (1) (b).

GVMGP:HW.

*Search of file added per
a file referred to you.
W. Wright.*

170.

506 Royal Bank Building,
Vancouver, B.C.
December 8th, 1942.

Messrs. Ibisuzaki & Company,
c/o Messrs. P.S. Ross & Sons,
Royal Bank Building,
VANCOUVER, B.C.

Re: Accounts

Dear Sirs:

The Custodian appointed Messrs. P.S. Ross and Sons to investigate and control the affairs of your company and subsequently appointed Mr. Frederick Field as liquidator.

In accordance with his order of appointment, the accounts submitted by the inspectors, controllers and liquidator, as received up to the present time, have been approved for payment and have, in fact, been paid by the Custodian.

Duplicate copies of the accounts are attached, and I would appreciate it if you would let me have a cheque payable to the Custodian for \$575.00, being the total of the accounts paid to date.

Yours very truly,

G.W. McPHERSON.
Authorized Deputy of the Secretary
of State and/ or the Custodian.

GWMcP:HW.
Encl.

File No. 170

December 8th, 1942.

MEMORANDUM

TO: MR. B. GOOD

Re: Ebisuzaki & Company

I note you have paid Ottawa \$115.00 to reimburse them for the amount paid to Messrs. P.S. Ross & Sons.

Mr. Hoult took the original bills, totalling \$850.00 to Montreal, they being the accounts rendered for April, May and June, and has now handed me new accounts, totalling \$460.00, which are in addition to the account for \$115.00.

Would you please include this amount in the cheque being issued to Messrs. P.S. Ross and Sons, and we will endeavor to collect from the company in due course. This will, of course, be charged to the Administration Account No. 1.

GMMcP:HW.

MEMORANDUM FOR FILE #170

Re: M. Ebisuzaki & Company

The Matsuyama & Co. Ltd., Enemy File #109, has an interest in some property owned by the above noted company.

170

912 Royal Bank Building,
Vancouver, B.C.,
December 4, 1942.

Commanding Officer,
Royal Canadian Mounted Police,
Sno Division, C.I.B.,
Federal Building,
Vancouver, B.C.

Dear Sir:

Re: Firearms, Explosives and Ammunition

This Office has in its possession the unimported
belonging to Japanese:

SMITH, SOYU - one Winchester rifle
MURAKAMI, MURAKAMI - one Winchester repeater rifle
HONDA MOTORING LIMITED - one box Smith and Wesson
32 calibre revolver shells
✓ H. MITSUZAKI & CO. - one box 35 Remington rimless
cartridges

The above were located by this office when examining
articles in the premises of the above noted parties and it
would be appreciated if you would kindly have the articles
listed up and placed with the firearms at present in your
custody.

Yours truly,

Miss F. C. Proll
For, Authorized Deputy of the Secretary
of State and/or Custodian

PC/10

170

912 Royal Bank Bldg.,
Vancouver, B.C.,
November 4, 1942.

Messrs. P.S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Re: N. Ebisuzaki Company

Receipt is acknowledged of a broken box
containing twenty cartridges "35 Remington Rimless"
which you discovered on the premises of the above
noted company.

Yours truly,

Miss F. Carroll
For, Authorized Deputy of the Secretary
of State and/or Custodian

FC/DG

Shells referred to above are kept in the
ammunitions and explosives filing cabinet.

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

MAJ GEN J. G. ROSS, C.M.G.,
J. W. ROSS, LL.D.,
S. R. CAMPBELL,
J. A. GRANT,
W. L. GATEHOUSE,
G. M. HAWTHORN,
I. A. ROSS,
H. I. ROSS,
G. M. SMITH,
G. E. HOULT,
S. B. PECKHAM,
W. G. JEPHCOTT,
H. S. HAWTHORNE,
F. E. H. GATES,
J. A. ROSS,
F. A. COFFEY,
G. G. HARRIS,

ROYAL BANK BUILDING
360-6TH AVENUE STREET

MONTREAL, QUE.

Vancouver, B. C.,

Our file 295-143.

4th November, 1942.

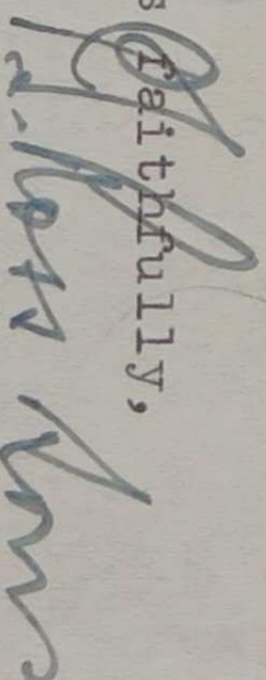
G. W. McPherson, Esq.,
Authorized Deputy of the
Secretary of State,
912 Royal Bank Building,
Vancouver, B.C..

Attention Miss F. Carroll.

Dear Sir: re: M. Ebisuzaki Company

We hand you herewith a broken box containing
twenty cartridges "35 Remington Rimless". These were
discovered on the premises of the above-mentioned com-
pany.

Yours faithfully,



Enc.

October 19th, 1942.

MEMO: Miss Carroll.

Re: M. Ebisuzaki & Company

I have returned to Mr. Hoult his bill dated May 29th for \$200.00.

I could only find the original on file and there must be two other copies. Would you please find them and let me have them before Mr. Hoult leaves on Tuesday night.

GWMCP:HM.

Houlton
Write to locate bill
HM

File No. 170

October 23rd, 1942.

MEMORANDUM TO MR. ALEXANDER

Re: M. Ebisuzaki & Company

The above noted is an enemy company which is being liquidated by Mr. Field of Messrs. P.S. Ross & Sons. This memoran um is to advise you that Mrs. Hide Ebisuzaki, evacuee file 12144, 466 East Cordova Street, has a 50% interest in this company. Mr. Teiji Morishita, evacuee file 6040, 466 East Cordova Street, has a 25% interest.

It would be appreciated if you would make these notations in your files.

FC/DG

October 21st, 1942.

MEMO: Miss Carroll.

Re: M. Ebisuzaki & Company

Mr. Houl't's memorandum is on file and Mr. Field has promised to let me have a report of the progress of the liquidation by the 31st of the month. Please B.F. the file to this date. ✓

In the meantime any cross reference to any enemy individuals or evacuee should be made. ✓

Mr. Houl't took the accounts with him and is reviewing same. He will return them in due course.

Steel

16.
GWMcP:HW.

170

912 Royal Bank Bldg.,
Vancouver, B.C.,
October 15, 1942.

Messrs. S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki and Company

It would be very much appreciated if you
would kindly let me have a report on the present stand-
ing of the above noted company.

Yours truly,

Miss F. Carroll
For, Authorized Deputy of the Secretary
of State and/or Custodian

FC/DG

MEMORANDUM FOR FILE 170

October 15th, 1942.

M. Ebisuzaki and Company

(1) Report should be obtained indicating position at the present time.

HL

*Letter written
to JPS House.*

509-10 Royal Bank Building,
Vancouver, B.C.
September 3rd, 1942.

Messrs. P.S. Ross & Sons,
Royal Bank Building,
MONTREAL, Quebec.

Re: M. Ebisuzaki & Company

Dear Sirs:

I have your letter of September 1st.

As regards the arrangement made with Mr. Mathieu, he has none of the information in Ottawa necessary to enable him to approve or disapprove of any account and, therefore, forwarded all of his accounts to this office, paid and unpaid. Having been asked by him to approve of the accounts, I, of course, reviewed the file and do not feel that the accounts can be approved until such time as a formal report, indicating the amount of work done, is on the respective file.

I have discussed the matter briefly with Mr. Field, prior to his leaving on a holiday.

I would suggest that the question be allowed to stand until I have had a chance to discuss the matter either with yourself or Mr. Houlst, in Montreal or here.

Yours truly,

G.W. McPHERSON.
Authorized Deputy of the Secretary
of State and/ or the Custodian.

GWMcP:HW.

170

912 Royal Bank Bldg.,
Vancouver, B.C.,
September 2nd, 1942.

Messrs. P.S. Ross & Sons,
411 Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki & Company

On checking over this file it is noted that we have bills amounting to \$965.00 covering investigating and liquidating on the above Company.

In view of the fact that we have received only one letter from your firm, namely, on January 5th, 1942, in connection with this Company and have no formal report on file, it would be appreciated if you would let me have a detailed statement of this account.

Yours truly,

Miss F. Carroll
For, Authorized Deputy of the Secretary
of State and/or Custodian

FC/DG

P. S. ROSS & SONS

CHARTERED ACCOUNTANTS

MONTREAL TORONTO WINNIPEG
CALGARY VANCOUVER

MAJ. GEN. J. G. ROSS, C.M.G.,
J. W. ROSS, LL.D.,
S. R. CAMPBELL,
J. A. GRANT,
W. L. GATEHOUSE,
G. M. HAWTHORN,
I. A. ROSS,
H. I. ROSS,
G. M. SMITH,
G. E. HOULT,
S. B. PECKHAM,
W. G. JEPHCOCK,
H. S. HAWTHORNE,
F. E. H. GATES,
J. A. ROSS,
F. A. COFFEY,
G. G. HARRIS.

ROYAL BANK BUILDING
360 ST. JAMES STREET
MONTREAL, QUE.

AIR MAIL

September 1, 1942.

Office of the Custodian,
509-10 Royal Bank Building,
Vancouver, B.C.

Attention Mr. G. W. McPhersonRe: Ebisuzaki & Company

Dear Sir:

instant.

We acknowledge receipt of your letter of the 26th

The lack of information on your files concerning the above and other companies, etc. is due to the fact that in most cases a very brief preliminary investigation has indicated the necessity for action by way of controlling and/or liquidating, but the accumulating of sufficient information for complete reports on the financial position and all matters pertaining thereto has taken a great deal of time subsequent to the commencement of the actual work of controlling or liquidating. The delay in producing reports has undoubtedly been increased to some extent owing to the evacuation of Japanese employees, the incompleteness of certain of the accounting records and the pressure of work generally.

We have been aware of this situation and in our communications with our Vancouver Office have stressed the necessity of keeping your office fully informed in writing regarding the work in hand and we had hoped that before this time you would have received all of the investigation reports and would be receiving from time to time progress reports on the companies being controlled or liquidated.

The latest information which we have received concerning M. Ebisuzaki & Company is contained in a letter from our Vancouver Office received on 24th August 1942, and is as follows:

"With the consent of Mr. McPherson, the assets of this company are being offered for sale. The books have been kept by single entry and while we have prepared a draft statement as at the end of December 1941, we feel that it will be necessary to build up a statement of affairs from the claims received as a result of the liquidation proceedings. We believe that from this information, we shall be able to make a proper report to the Custodian."

Office of the Custodian,
Vancouver, B.C.

-2-

September 1, 1942.

We hope that it will be possible to submit this report to you in the near future so that you will then be in a position to evaluate the services for which accounts have been rendered.

With respect to other companies on which you have not yet received full information we are making a special effort to see that you get the required information as quickly as possible having regard to all the circumstances.

Until July our accounts were rendered on a monthly basis (as interim billings) according to an arrangement made early in the year with Mr. Mathieu. The total amount of such accounts was paid to us monthly as an advance from the Custodian's Office on the understanding that the individual companies, etc. would be billed and the Custodian's advances recovered at a later date as the affairs of the various companies became straightened out. Since July we have continued to bill on a monthly basis according to the work performed, feeling that although the practice of making advances from the Custodian's funds was being discontinued your office would be interested in knowing what charges were being accumulated against the various companies, etc.

If you are of the opinion that the amount of information on your files does not justify your passing certain of the accounts for payment at this time, we agree with you that such accounts should be held pending the receipt from us of the reports and other information that you require. We are now in a position to commence the preparation of our accounts for the month of July and we think it would be advisable to prepare these as heretofore in order to keep you fully informed of the accumulating charges. If, on the other hand, you wish us to depart from the system of billing all charges on a monthly basis and, instead, render accounts only when definite stages of the work have been completed and reported upon we shall be pleased to change our procedure upon receipt of your instructions to that effect.

Yours faithfully,

P. S. Peter Allen

August 26th, 1942.

MEMORANDUM.

Re: M. Ebisuzaki & Company

There is a memorandum on here about Mr. T. Morishita, apparently in Mr. Read's handwriting. I do not know what it is doing on this file. It should be in Mr. Morishita's file.

*taken off
this file.*

From this particular file it appears that we have considerably complicated the situation, in view of the fact possibly that no reports have been received.

An Investigation Order was originally issued to P.S. Ross and Sons on the eighteenth of December and they filed a one-page report on January 5th, indicating that there was a twenty-five percent Enemy interest. I replied to their report on January 14th and asked for further information. On February 6th I was advised by Mr. Field that he was following this up. It does not appear that any report was received, and on April 27th, without ever having had a report, I issued a Liquidation Order to Mr. Field, principally on the grounds that the Company's management was affected because of the evacuation of the party having a fifty percent interest.

It is interesting to note on this file that P.S. Ross and Sons filed a bill on March 5th for \$40.00, covering their investigation during January; a further bill for \$75.00, covering their investigation during the month of March; and another bill for \$200.00 for liquidation expenses during the month of April. These accounts were paid and now we have further accounts for \$500.00 for the month of May and \$150.00 for June. This makes a total of \$115.00 for investigating and \$850.00 for liquidating expenses. I think that Mr. Field should be asked for an explanation of these rather large bills - particularly in view of the fact that the file indicates that for all of this work we have received exactly one letter from P.S. Ross and Sons and no formal report.

GWMcP:HW.

509-10 Royal Bank Building,
Vancouver, B.C.
August 26th, 1942.

Messrs. P.S. Ross & Sons,
Royal Bank Building,
MONTREAL, Quebec.

Attention - Mr. Gates.

Re: Ebisuzaki & Company

Dear Sirs:

I have your accounts, dated August 5th, totalling \$650.00, covering liquidating expenses for the months of May and June, relating to the affairs of the above Company.

On reviewing the Custodian's file on this matter, I find that you were appointed investigator on the eighteenth of December last, and that your investigation resulted in a one-page report, dated January 5th, which indicated only that there was a twenty-five percent Enemy interest in the Company, and recommended that the company be controlled. On January 14th I asked for further information and nothing was done until after the evacuation had started and the fifty-percent shareholder had been evacuated. Then I wrote to your company on April 27th, enclosing a Liquidating Order, appointing your Mr. Field the liquidator.

The file does not indicate that any real investigation was conducted during the months of January, March and April, but the Custodian has paid your account, totalling \$115.00 for investigating expenses during this period and \$200.00 for liquidating expenses during the month of April. With regard to this account for \$200.00, you were not appointed liquidators until the twenty-seventh day of April and the account would appear to be a little out of proportion for work done during the last four days of that month.

Continuing the examination of the file further, I have now received two additional bills for liquidating expenses during the months of May and June. One bill is for \$150.00 and the other is for \$500.00. I do not suggest that these bills are not reasonable, but I do not think that they should be presented to me for payment until such time as I have at least received a preliminary report, indicating that you have made an investigation, justifying the liquidation of this company, and secondly that steps have been taken to liquidate its affairs.

On looking over your accounts for the past few months, I find that the last two months alone your bills total over \$6,000.00. While they may all have been justified or may be justifiable if the information is available, I think the accounts are a little premature, in view of the information on my files at the present time.

In this case in particular your accounts to date total \$890.00 and my file has one letter from your firm.

Yours truly,

G.W. McPHERSON.
Authorized Deputy of the Secretary of State
and/or the Custodian.

(P)MGP:HW.

170

501 Royal Bank Bldg.,
Vancouver, B.C.,
July 17, 1948.

Messrs. P. S. Ross & Sons,
Royal Bank Building,
Vancouver, B.C.

Dear Sirs:

Re: M. Ebisuzaki and Company.

On reviewing this file it does not appear
that a complete report has yet been received.

I would appreciate receiving your report
at your earliest convenience.

Yours truly,

CWMC:P:VJ

G. W. McPherson.
Authorized Deputy of the Secretary
of State and/or Custodian.

170

501 Royal Bank Bldg.,
Vancouver, B.C.,
July 17, 1942.

M. Ebisuzaki and Company,
c/o P. S. Ross and Sons,
Royal Bank Bldg.,
Vancouver, B.C.

Dear Sirs:

Re: Investigation, Control and Liquidation.

P. S. Ross and Sons were appointed investigators and controllers of the affairs of your company by the Secretary of State, and subsequently Mr. Frederick Field of that firm was appointed liquidator.

Accounts have been received from P. S. Ross and Sons for their services up to the end of March, 1942, totalling \$115.00, and these accounts have been approved by the Secretary of State and paid by the Custodian. I would appreciate receiving a cheque from you payable to the Custodian for \$115.00. Duplicate copies of the accounts are enclosed for your convenience.

Further accounts have been received from P. S. Ross and Sons on account of services rendered for the month of April in liquidating the affairs of your company, the account totalling \$200.00. I am enclosing a duplicate copy of this account, and as the account has been approved by the Secretary of State I would appreciate receiving a cheque from you payable to P. S. Ross and Sons for \$200.00.

Yours truly,

Enc. 2.

CWMCP:VJ

G. W. McPherson,
Authorized Deputy of the Secretary
of State and/or Custodian.

April 9th, 1942.

Messrs. Edisusaki Co.,
357 Powell St.
Vancouver, B.C.

Dear Sirs -

Mr. Bunzo Taira has informed me that he
is owner of a small building on land owned by you at
Stillwater, B.C.

Will you please advise me of the terms
on which he occupies this land.

Yours truly,

C.L. DREWRY
Manager

IMCP:ED.

1409 Royal Bank Bldg.,
Vancouver, B. C.,
January 14, 1942.

Messrs. P. S. Ross & Sons,
1408 Royal Bank Bldg.,
Vancouver, B. C.

Dear Sirs:

Re: M. Ebisuzaki

I have your letter of January 5th and note there is a 25% enemy interest in this partnership. I think it would be advisable to have a financial statement of the company and the value of the enemy interest determined. The other two partners might then be asked whether or not they are prepared to buy the enemy interest.

After you have obtained this information I would suggest that we discuss the matter thoroughly and determine the future policy.

Yours truly,

(G. W. McPherson)
Authorized Deputy of the
Secretary of State and/or
Custodian.

GWMcP*FC.

*6/2/42
Child states in following
this up.
G.W.*

Vancouver, B. C.,
December 22, 1941.

M. Ebisuzaki Company,
337 Powell Street,
Vancouver, B. C.

Dear Sirs:

On behalf of Mr. G. W. McPherson, we
acknowledge receipt of your letter of the 20th instant,
and thank you for the information given.

On the 18th December, 1941, our firm was
appointed by the Custodian to investigate the affairs
of your company and our representatives will be in
communication with you in the very near future.

Yours truly,

FENG/FC.

A. S. Lee H.

OFFICE OF THE CUSTODIAN—Enemy Section

File No. 170

Name: W. Schaegle & Company Reg. No.: _____ P/W/ _____

Home Address _____

STATEMENT OF ALL REAL PROPERTY

1. Location and Description

337 Powell St, Vancouver

*(Signed & sworn
of M. Schaegle)*

Lot 34 D.E. 196. Property adjoined May 20 - June 5/43.

Valued Val. Schaegle & Co., \$2,500.00 Vested April 29, 1943.

2. Buildings and Other Improvements

Imperial

3. Insurance _____

4. Taxes (amount and where payable)

Living at Dec 31/42 - \$383.62

5. Encumbrances _____

6. Occupancy and Leases (if vacant so state) _____

7. State if any other person has any interest _____

STATEMENT OF PERSONAL PROPERTY OWNED

1. Give brief description and state location of Furniture, Fixtures, Equipment and Machinery, Stock in

Trade and Personal Effects _____

2. Name and Address of any person having any claim on such Property _____

3. Insurance Carried on Personal Property _____

4. Bonds, Debentures, Shares, Stocks or other Securities _____

5. Bank Accounts and Disposition of same _____

6. Life Insurance _____

7. Liabilities other than items 4 and 5 _____

8. Remarks _____